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PROCEEDINGS

OF THE

State Board of Equalization

OF THE

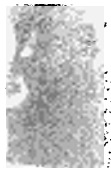
STATE OF NORTH DAKOTA

*Begun and Held at the Capitol, August 5, 1902*

PUBLISHED BY AUTHORITY

BISMARCK TRIBUNE  
STATE PRINTERS AND BINDERS  
1902

D. 07.



STATE BOARD OF EQUALIZATION  
**CORRECTION SHEET**  
TELEGRAPH PROPERTY

BOTTINEAU COUNTY

Page 53—Western Union Telegraph Company should be assessed upon 22.822 miles—the company making the claim that line from Bottineau to Souris belongs to the Great Northern Railway Company. The same amounting to 12.720 miles.

*Compliments of*

*A. N. Carlblom,*

*Auditor*

~ miles of sidetrack—.608 miles having been included in this county which belongs in Ward County.

WARD COUNTY.

Page 70—Great Northern sidetrack mileage should be 15.728 miles—the .608 miles being added to the amount given in the report.

Page 70—Soo Railway sidetrack mileage should be 6.92 miles instead of 8.55 miles as reported—a mistake having been made by the company in reporting to this office.

The above changes will not cause any material change in the total valuation.



PROCEEDINGS  
OF THE  
State Board of Equalization  
OF  
NORTH DAKOTA

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*Begun and Held at the Capitol August 5th, 1902*

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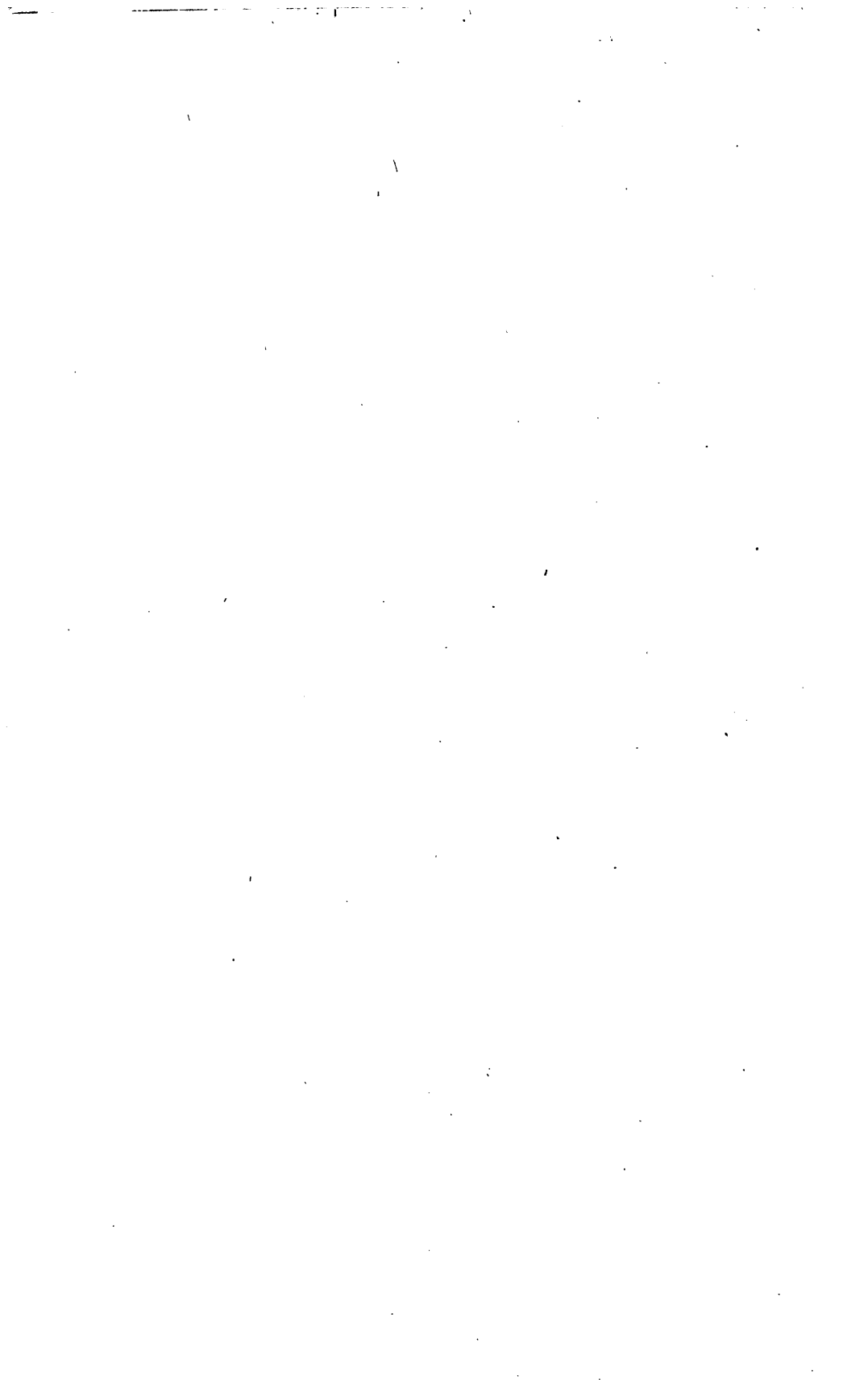


*Revised 5-9-29 M.V.P.*

MEMBERS  
OF THE  
STATE BOARD OF EQUALIZATION  
FOR 1902

---

HON. FRANK WHITE.....GOVERNOR  
HON. A. N. CARLBLOM .....STATE AUDITOR  
HON. D. H. McMILLAN.....STATE TREASURER  
HON. O. D. COMSTOCK.....ATTORNEY GENERAL  
HON. R. J. TURNER..COMMISSIONER OF AGRICULTURE AND LABOR



Aug 5-1902

AFTERNOON SESSION.

The State Board of Equalization met pursuant to adjournment at 2 o'clock p. m.

President White presiding.

Members present: White, Carlblom, Comstock, Turner, Mc-Millan.

On motion the assessment of telephone companies for the year 1902 was taken up.

Mr. E. S. Allen of the Bismarck Telephone & Electric Company appeared before the board relative to the assessment of that company and furnished information for the use of the board.

Several new companies were assessed that had not been reported this year.

TELEPHONE PROPERTY.

Mr. Carlblom offered the following resolution and moved its adoption:

Be it resolved that the property of the several telephone companies within the state of North Dakota be and the same are hereby assessed and apportioned to the several counties as follows:

BARNES COUNTY.

Northwestern Telephone Company—Fargo to Jamestown—

Franchise, 36 miles at \$20 per mile.

Poles, 36 miles at \$30 per mile.

Wire, 36 miles at \$40 per mile.

Total valuation, \$3,240.

Northwestern Telephone Company—Cooperstown Branch—

Franchise, 20 miles at \$10 per mile.

Poles, 20 miles at \$30 per mile.

Wire, 20 miles at \$20 per mile.

Total valuation, \$1,200.

O. A. Beeman Telephone Exchange—Valley City, N. D.—

Local Exchange.

Total valuation, \$2,500.

BURLEIGH COUNTY.

Bismarck Telephone & Electric Co.—

Local exchange—City of Bismarck.

Total valuation, \$1,500.

Bismarck, Washburn & Great Falls Railway Co.—

Franchise, poles and wire, 27 miles at \$30 per mile.

Total valuation, \$810.

## CASS COUNTY.

## Northwestern Telephone Company—Fargo to Lisbon—

Franchise, 33 miles at \$10 per mile.

Poles, 33 miles at \$30 per mile.

Wire, 66 miles at \$20 per mile.

Total valuation, \$2,640.

## Northwestern Telephone Company—Fargo to Wahpeton—

Franchise, 18 miles at \$30 per mile.

Poles, 18 miles at \$30 per mile.

Wire, 36 miles at \$80 per mile.

Total valuation, \$3,960.

## Northwestern Telephone Company—Fargo to Grand Forks—

Franchise, 28 miles at \$30 per mile.

Poles, 28 miles at \$30 per mile.

Wire, 56 miles at \$80 per mile.

Total valuation, \$6,160.

## Northwestern Telephone Company—Fargo to Jamestown—

Franchise, 44 miles at \$20 per mile.

Poles, 44 miles at \$30 per mile.

Wire, 44 miles at \$80 per mile.

Total valuation, \$6,160.

## Northwestern Telephone Company—

Local exchange—City of Fargo.

Total valuation, \$19,250.

## Northwestern Telephone Company—Hunter Branch—

Franchise, 20 miles at \$10 per mile.

Poles, 20 miles at \$30 per mile.

Wire, 20 miles at \$20 per mile.

Total valuation, \$1,200.

## C. R. Meredith—Local Exchange—City of Casselton—

Valuation, \$1,000.

## C. R. Meredith—

Franchise, poles, wire, 16 miles at \$30 per mile.

Total valuation, \$480.

## Amenia &amp; Sharon Land Company—

Franchise, poles, wire, 17 miles at \$20 per mile.

Total valuation, \$340.

## CAVALIER COUNTY.

Northwestern Telephone Company—Grafton to Park River and  
Langdon—

Franchise, 26 miles at \$10 per mile.

Poles, 26 miles at \$30 per mile.

Wire, 26 miles at \$20 per mile.

Total valuation, \$1,560.

Langdon Telephone Exchange Company—Local Exchange—City  
of Langdon—

Total valuation, \$2,000.

## DICKY COUNTY.

Dakota Central Telephone Company—

Franchise, poles, wire, 99 miles at \$30 per mile.

Instruments, 22.

Total valuation, \$2,970.

Lieby's Telephone Exchange—Local Exchange—City of Ellendale—

Total valuation, \$300.

H. P. Boardman, Oakes, N. D.—

Local Exchange, \$300

## EDDY COUNTY.

North Dakota Telephone & Electric Light Company—

Franchise, poles, wire, 12 miles at \$35 per mile.

Total valuation, \$420.

## EMMONS COUNTY.

Dakota Central Telephone Company—

Franchise, poles, wire, 17 miles at \$30 per mile.

Total valuation, \$520.

## FOSTER COUNTY.

North Dakota Telephone Company & Electric Light Company—

Franchise, poles and wire, 15 miles at \$35 per mile.

Total valuation, \$525.

## GRAND FORKS COUNTY.

Northwestern Telephone Company—Fargo to Grand Forks—

Franchise, 20 miles at \$30 per mile.

Poles, 20 miles at \$30 per mile.

Wire, 20 miles at \$80 per mile.

Total valuation, \$2,800.

Northwestern Telephone Company—Grand Forks City—Local Exchange—

Total valuation, \$14,500.

Northwestern Telephone Company—Grand Forks, Larimore, Park River and Northwood—

Franchise, 64 miles at \$10 per mile.

Poles, 64 miles at \$30 per mile.

Wire, 64 miles at \$20 per mile.

Total valuation, \$3,840.

Northwestern Telephone Company—Grand Forks to Grafton—

Franchise, 21 miles at \$20 per mile.

Poles, 21 miles at \$30 per mile.

Wire, 21 miles at \$40 per mile.

Total valuation, \$1,890.

## GRIGGS COUNTY.

Northwestern Telephone Company—Cooperstown Branch—  
Franchise, 15 miles at \$10 per mile.  
Poles, 15 miles at \$30 per mile.  
Wire, 15 miles at \$20 per mile.  
Total valuation, \$900.

## LA MOURE COUNTY.

Dakota Central Telephone Company—  
Franchise, poles, wire, 26 miles at \$30 per mile.  
Instruments, 4.  
Total valuation, \$780.

## McLEAN COUNTY.

Bismarck, Washburn & Great Falls Railway Co.—  
Franchise, poles, wire, 18 miles at \$30 per mile.  
Total valuation, \$540.

## MORTON COUNTY.

Mandan Telephone Company, Mandan, N. D.—Local Exchange—  
Valuation, \$1,000.  
Mandan Telephone Company—  
Franchise, poles, wire, 10 miles at \$20 per mile.  
Total valuation, \$200.

## OLIVER COUNTY.

Mandan Telephone Company—  
Franchise, poles and wire, 10 miles at \$20 per mile.  
Total valuation, \$200.

## PEMBINA COUNTY.

Northwestern Telephone Company—Grafton, Neche and St. Vincent—  
Franchise, 48 miles at \$10 per mile.  
Poles, 48 miles at \$30 per mile.  
Wire, 48 miles at \$20 per mile.  
Total valuation, \$2,880.  
Northwestern Telephone Company—Grafton to Cavalier—  
Franchise, 18 miles at \$10 per mile.  
Poles, 18 miles at \$30 per mile.  
Wire, 18 miles at \$20 per mile.  
Total valuation, \$1,080.

## RANSOM COUNTY.

Northwestern Telephone Company—Fargo to Lisbon—

Franchise, 23 miles at \$10 per mile.

Poles, 23 miles at \$30 per mile.

Wire, 46 miles at \$20 per mile.

Total valuation, \$1,840.

Great Western Telephone Company—

Franchise, poles, wire, 10 miles at \$35 per mile.

Total valuation, \$350.

Great Western Telephone Company—

Local exchange—City of Lisbon.

Total valuation, \$1,000.

## RICHLAND COUNTY.

Dakota Central Telephone Company—Local Exchange—City of  
Lidgerwood—

Total valuation, \$600.

Dakota Central Telephone Company—

Franchise, poles, wire, 30 miles at \$35 per mile.

Total valuation, \$1,050.

Northwestern Telephone Company—Fargo to Wahpeton—

Franchise, 28 miles at \$30 per mile.

Poles, 28 miles at \$30 per mile.

Wire, 56 miles at \$80 per mile.

Total valuation, \$6,160.

Great Western Telephone Company—

Franchise, poles, wire, 76 miles at \$35 per mile.

Instruments, 5.

Total valuation, \$2,660.

Great Western Telephone Company—Local Exchange—City of  
Wahpeton—

Total valuation, \$2,000.

## RAMSEY COUNTY.

Devils Lake Telephone Company—Local Exchange—

Valuation, \$2,100.

Forstaff Telephone Company—Crary, N. D.—Local Exchange—

Valuation, \$100.

## ROLETTE COUNTY.

St. Johns and Dunseith Telephone Company—

Franchise, poles, wire, 25 miles at \$15 per mile.

Total valuation, \$375.

## STUTSMAN COUNTY.

Northwestern Telephone Company—Fargo to Jamestown—  
Franchise, 13 miles at \$20 per mile.  
Poles, 13 miles at \$30 per mile.  
Wire, 13 miles at \$40 per mile.  
Total valuation, \$1,170.

Northwestern Telephone Company—City of Jamestown—Local  
Exchange—  
Valuation, \$1,700.

## SARGENT COUNTY.

Great Western Telephone Company—  
Franchise, poles, wire, 65 miles at \$35 per mile.  
Instruments, 15.  
Total valuation, \$2,275.

Dakota Central Telephone Company—  
Franchise, poles and wire, 25 miles at \$40 per mile.  
Total valuation, \$1,000.

## STEELE COUNTY.

Union Telephone Company—  
Franchise, poles and wire, 48½ miles at \$30 per mile.  
Total valuation, \$1,455.

## STARK COUNTY.

Northern Electric Company—Dickinson, N. D.—  
Local exchange—valuation, \$1,200.

## TRAILL COUNTY.

Northwestern Telephone Company—Fargo to Grand Forks—  
Franchise, 32 miles at \$30 per mile.  
Poles, 32 miles at \$30 per mile.  
Wire, 32 miles at \$80 per mile.  
Total valuation, \$4,480.

Northwestern Telephone Company—Hillsboro to Portland—  
Franchise, 16 miles at \$10 per mile.  
Poles, 16 miles at \$30 per mile.  
Wire, 16 miles at \$20 per mile.  
Total valuation, \$960.

Union Telephone Company—  
Franchise, poles and wire, 15 miles at \$30 per mile.  
Total valuation, \$450.

Hillsboro-Duane-Caledonia Telephone Company—  
Franchise, poles and wire, 14 miles at \$30 per mile.  
Total valuation, \$420.

Traill County Telephone Company—  
Franchise, poles and wire, 25 miles at \$30 per mile.  
Total valuation, \$750.

## WALSH COUNTY.

## Northwestern Telephone Company—Branch Lines—

Franchise, 101 miles at \$10 per mile.

Poles, 101 miles at \$30 per mile.

Wire, 101 miles at \$20 per mile.

Total valuation, \$6,060.

## Northwestern Telephone Company—Main Lines—

Franchise, 17 miles at \$20 per mile.

Poles, 17 miles at \$30 per mile.

Wire, 17 miles at \$40 per mile.

Total valuation, \$1,530.

## Northwestern Telephone Company—City of Grafton—

Local exchange.

Total valuation, \$2,000.

## WELLS COUNTY.

## North Dakota Telephone &amp; Electric Light Company—

Franchise, poles and wire, 51 miles at \$35 per mile.

Total valuation, \$1,785.

Total valuation of telephone property in the state for 1902,  
\$135,115.

On motion the board adjourned until 9 o'clock a. m. Tuesday,  
August 12, 1902.

## SEVENTH DAY.

Tuesday, August 12. 9 a. m., 1902.

The State Board of Equalization met as per adjournment.

President White presiding.

Members present: White, Carlblom, Comstock, Turner, McMillan.

The board took up the assessment of telegraph companies and spent the afternoon in placing valuations on that class of property.

### TELEGRAPH PROPERTY—1902.

Mr. McMillan offered the following resolution and moved its adoption:

Be it resolved, That the property of the several telegraph companies within the state of North Dakota be and the same is hereby assessed as follows for the year 1902, to-wit:

Western Union Telegraph Company—

Franchise, 2,308.78 miles at \$40 per mile.

All other property, 2,308.78 miles at \$40 per mile.

Total valuation, \$184,702.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—

Franchise, 579.37 miles at \$30 per mile.

All other property, 579.37 miles at \$30 per mile.

Total valuation, \$34,762.

Which motion prevailed.

Mr. McMillan offered the following resolution and moved its adoption:

Resolved, That the valuation of the telegraph property of the several telegraph companies of the state be and the same is hereby apportioned among the several counties of the state, in proportion to the number of miles of each class of property in each of said counties at the assessed value thereof per mile as follows, to-wit:

### BARNES COUNTY.

Western Union Telegraph Company—

Main line of N. P. Ry. Co., 37.058 miles at \$80 per mile.

Branch lines of N. P. Ry. Co., 52.129 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—

Main line of Soo Ry. Co., 52.68 miles at \$60 per mile.

## BENSON COUNTY.

Western Union Telegraph Company—

Main line of G. N. Ry. Co., 30.98 miles at \$80 per mile

Branch lines of N. P. Ry. Co., 64.092 miles at \$80 per mile.

## BILLINGS COUNTY.

Western Union Telegraph Company—

Main line of N. P. Ry. Co., 45.349 miles at \$80 per mile.

## BOTTINEAU COUNTY.

Western Union Telegraph Company—

Branch lines of G. N. Ry. Co., 35.54 miles at \$80 per mile.

## BURLEIGH COUNTY.

Western Union Telegraph Company—

Main line of N. P. Ry. Co., 37.966 miles at \$80 per mile.

## CASS COUNTY

Western Union Telegraph Company—

Main line of N. P. Ry. Co., 43.015 miles at \$80 per mile.

Branch line of N. P. Ry. Co., 57.577 miles at \$80 per mile.

Main line of G. N. Ry. Co., 27.86 miles at \$80 per mile.

Branch lines of G. N. Ry. Co., 108.92 miles at \$80 per mile.

Main line of C. M. & St. P. Ry. Co., 18.43 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—

Main line of Soo Ry. Co., 4.93 miles at \$60 per mile.

## CAVALIER COUNTY.

Western Union Telegraph Company—

Branch lines of G. N. Ry. Co., 46.59 miles at \$80 per mile.

## DICKEY COUNTY.

Western Union Telegraph Company—

Branch lines of N. P. Ry. Co., 16.374 miles at \$80 per mile.

Branch lines of G. N. Ry. Co., 25.22 miles at \$80 per mile.

Branch lines of C. M. & St. P. Ry. Co., 25 miles at \$80 per mile.

Branch lines of C. N. W. Ry. Co., 14.28 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—

Branch lines of Soo Ry. Co., 44.35 miles at \$60 per mile.

## EDDY COUNTY.

Western Union Telegraph Company—

Branch lines of N. P. Ry. Co., 19.521 miles at \$80 per mile.

## EMMONS COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—

Branch lines of Soo Ry. Co., 16.65 miles at \$60 per mile.

## FOSTER COUNTY.

Western Union Telegraph Company—

Branch lines of N. P. Ry. Co., 30.154 miles at \$80 per mile.

Minneapolis, St. Paul, & Sault Ste. Marie Telegraph Company—

Main line Soo Ry. Co., 25.83 miles at \$60 per mile.

## GRAND FORKS COUNTY.

Western Union Telegraph Company—

Branch lines of N. P. Ry. Co., 33.507 miles at \$80 per mile.

Main line of G. N. Ry. Co., 83.28 miles at \$80 per mile.

Branch lines of G. N. Ry. Co., 37.21 miles at \$80 per mile.

## GRIGGS COUNTY.

Western Union Telegraph Company—

Branch lines of N. P. Ry. Co., 36.974 miles at \$80 per mile.

## KIDDER COUNTY

Western Union Telegraph Company—

Main line of N. P. Ry. Co., 30.144 miles at \$80 per mile.

## LAMOURE COUNTY.

Western Union Telegraph Company—

Branch lines of N. P. Ry. Co., 67.911 miles at \$80 per mile.

Branch lines of C. M. & St. P. Ry. Co., 6.61 miles at \$80 per mile

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—

Branch lines of Soo Ry. Co., 10.42 miles at \$60 per mile

## LOGAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—

Branch lines of Soo Ry. Co., 44.05 miles at \$60 per mile.

## M'HENRY COUNTY.

Western Union Telegraph Company—

Main line of G. N. Ry. Co., 36.67 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—

Main line of Soo Ry. Co., 41.46 miles at \$60 per mile.

## M'INTOSH COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—

Branch lines of Soo Ry. Co., 49.09 miles at \$60 per mile.

## M'LEAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company.

Main line of Soo Ry. Co., 5 miles at \$60 per mile.

Western Union Telegraph Company—

Branch line of N. P. Ry. Co., 10.846 miles at \$80 per mile.

## MORTON COUNTY.

Western Union Telegraph Company—

Main line of N. P. Ry. Co., 76.046 miles at \$80 per mile.

## NELSON COUNTY.

Western Union Telegraph Company—

Main line of G. N. Ry. Co., 25.51 miles at \$80 per mile.

Branch lines of G. N. Ry. Co., 1.16 miles at \$80 per mile.

## PEMBINA COUNTY.

Western Union Telegraph Company—

Branch lines of N. P. Ry. Co., 32.537 miles at \$80 per mile.

Main line of G. N. Ry. Co., 32.61 miles at \$80 per mile.

Branch lines of G. N. Ry. Co., 34.26 miles at \$80 per mile.

## PIERCE COUNTY

Western Union Telegraph Company—

Main lines of G. N. Ry. Co., 18.01 miles at \$80 per mile.

Branch lines of G. N. Ry. Co., 15.84 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—

Main line of Soo Ry. Co., 2 miles at \$60 per mile.

## RAMSEY COUNTY.

Western Union Telegraph Company—

Main line of G. N. Ry. Co., 40.14 miles at \$80 per mile.

Branch lines G. N. Ry. Co., 7.07 miles at \$80 per mile.

## RANSOM COUNTY.

Western Union Telegraph Company—

Branch lines of N. P. Ry. Co., 41.424 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—

Main line of Soo Ry. Co., 23.34 miles at \$60 per mile

## RICHLAND COUNTY.

Western Union Telegraph Company—

Branch lines of N. P. Ry. Co., 46.876 miles at \$80 per mile.

Branch lines of G. N. Ry. Co., 72.93 miles at \$80 per mile.

Main line of C. M. & St. P. Ry. Co., 50.97 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—

Main line of Soo Ry. Co., 45.06 miles at \$60 per mile.

Branch line of Soo Ry. Co., 17.08 miles at \$60 per mile.

## ROLETTE COUNTY.

Western Union Telegraph Company—

Branch lines of G. N. Ry. Co., 14.74 miles at \$80 per mile.

**SARGENT COUNTY.**

Western Union Telegraph Company—

Branch lines of N. P. Ry. Co., 37.064 miles at \$80 per mile.

Branch lines of G. N. Ry. Co., 46.63 miles at \$80 per mile.

Branch lines of C. M. & St. P. Ry. Co., 17.20 miles at \$80 per mile

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—

Branch lines of Soo Ry. Co., 36.73 miles at \$60 per mile.

**STARK COUNTY.**

Western Union Telegraph Company—

Main line of N. P. Ry. Co., 58.861 miles at \$80 per mile.

**STEELE COUNTY.**

Western Union Telegraph Company—

Branch lines of G. N. Ry. Co., 35.88 miles at \$80 per mile.

**STUTSMAN COUNTY.**

Western Union Telegraph Company—

Main line of N. P. Ry. Co., 49.124 miles at \$50 per mile.

Branch lines of N. P. Ry. Co., 56.879 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—

Main line of Soo Ry. Co., 19.10 miles at \$60 per mile.

**TOWNER COUNTY.**

Western Union Telegraph Company—

Branch lines of G. N. Ry. Co., 33.40 miles at \$80 per mile.

**TRAILL COUNTY.**

Western Union Telegraph Company—

Main line of G. N. Ry. Co., 30.33 miles at \$80 per mile.

Branch lines of G. N. Ry. Co., 62.66 miles at \$80 per mile.

**WALSH COUNTY.**

Western Union Telegraph Company—

Branch lines of N. P. Ry. Co., 30.193 miles at \$80 per mile.

Main line of G. N. Ry. Co., 24.82 miles at \$80 per mile.

Branch lines of G. N. Ry. Co., 42.26 miles at \$80 per mile.

**WARD COUNTY.**

Western Union Telegraph Company—

Main line of G. N. Ry. Co., 93.03 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—

Main line Soo Ry. Co., 98.42 miles at \$60 per mile.

## WELLS COUNTY.

Western Union Telegraph Company—

Branch lines of N. P. Ry. Co., 37.330 miles at \$80 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Telegraph Company—

Main line of Soo Ry. Co., 43.18 miles at \$60 per mile.

## WILLIAMS COUNTY.

Western Union Telegraph Company—

Main line of G. N. Ry. Co., 63.78 miles at \$80 per mile.

Which motion prevailed.

On motion the board adjourned until 2 o'clock p. m.

## AFTERNOON SESSION.

2 o'clock p. m.

The State Board of Equalization met as per adjournment.

President White presiding.

Members present: White, Comstock, Carlblom, McMillan, Turner.

The assessment of express companies was taken up, some new mileage was added and the same corrected.

## EXPRESS COMPANIES.

Mr. Carlblom offered the following resolution and moved its adoption:

Resolved, That the several express companies within the state of North Dakota be and the same are hereby assessed upon their franchise and other property as follows for the year 1902:

That the Great Northern Express Company be and is hereby assessed upon its franchise and other property in the sum of fifty-six thousand three hundred sixty-seven dollars (\$56,367), as follows:

Franchise, \$45 per mile .....	\$ 50,730
All other property, \$5 per mile .....	5,637
Total .....	\$ 56,367

Being at the rate of \$50 per mile upon 1,127.33 miles of line.

That the Northern Pacific Express Company be and is hereby assessed in the sum of fifty-two thousand four hundred forty-eight dollars (\$52,448), as follows:

Franchise, \$45 per mile .....	\$ 47,203
All other property, \$5 per mile .....	5,245
Total .....	\$ 52,448

Being the assessed valuation for 1902 on 1,048.951 miles of line at \$50 per mile.

That the Western Express Company be and is hereby assessed in the sum of twenty-eight thousand nine hundred eighty-four dollars (\$28,984), upon its property, as follows:

Franchise, \$45 per mile .....	\$ 26,085
All other property, \$5 per mile .....	2,899

Total .....	\$ 28,984
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Being the assessed valuation for 1902 on 579.67 miles of line at \$50 per mile.

That the United States Express Company be and is hereby assessed in the sum of five thousand nine hundred ten dollars (\$5,910), upon its property, as follows:

Franchise, \$45 per mile .....	\$ 5,319
All other property, \$5 per mile .....	591

Total .....	\$ 5,910
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Being the assessed valuation for 1902 on 118.21 miles of line at \$50 per mile.

That the American Express Company be and is hereby assessed in the sum of seven hundred fourteen dollars (\$714), upon its property, as follows:

Franchise, \$45 per mile .....	\$ 643
All other property, \$5 per mile .....	71

Total .....	\$ 714
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Being the assessed valuation for 1902 for 14.28 miles of line at \$50 per mile.

Which motion prevailed.

#### TOTAL VALUATION—1902.

Great Northern Express Company .....	\$ 56,367
Northern Pacific Express Company .....	52,448
Western Express Company .....	28,984
United States Express Company .....	5,910
American Express Company .....	714

Total assessed valuation express companies for 1902 .....	144,423
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#### EXPRESS COMPANIES.

Mr. McMillan offered the following resolution and moved its adoption:

Resolved, That the valuation of the property of the several express companies of the state be and the same is hereby apportioned among the several counties of the state in proportion to the number of miles of each class of property in each of said counties at the assessed value thereof per mile, as follows:

BARNES COUNTY.

Northern Pacific Express Company—

Main line, 37.058 miles at \$50 per mile.

Branch lines, 52.129 miles at \$50 per mile.

Western Express Company—

Main line, 52.68 miles at \$50 per mile.

BENSON COUNTY.

Northern Pacific Express Company—

Branch lines, 64.092 miles at \$50 per mile.

Great Northern Express Company—

Main line, 30.98 miles at \$50 per mile.

BILLINGS COUNTY.

Northern Pacific Express Company—

Main line, 45.349 miles at \$50 per mile.

BOTTINEAU COUNTY.

Great Northern Express Company—

Branch lines, 35.54 miles at \$50 per mile.

BURLEIGH COUNTY.

Northern Pacific Express Company—

Main line, 37.966 miles at \$50 per mile.

CASS COUNTY.

Northern Pacific Express Company—

Main line, 43.015 miles at \$50 per mile.

Branch lines, 57.577 miles at \$50 per mile.

Great Northern Express Company—

Main line, 27.86 miles at \$50 per mile.

Branch lines, 108.92 miles at \$50 per mile.

Western Express Company—

Main line, 4.93 miles at \$50 per mile.

United States Express Company—

Main line, 18.43 miles at \$50 per mile.

CAVALIER COUNTY.

Great Northern Express Company—

Branch lines, 46.59 miles at \$50 per mile.

**DICKEY COUNTY.**

- Northern Pacific Express Company—  
Branch lines, 16.374 miles at \$50 per mile.  
Great Northern Express Company—  
Branch lines, 25.22 miles at \$50 per mile.  
Western Express Company—  
Branch lines, 44.35 miles at \$50 per mile.  
United States Express Company—  
Branch lines, 25 miles at \$50 per mile.  
American Express Company—  
Branch lines, 14.28 miles at \$50 per mile.

**EDDY COUNTY.**

- Northern Pacific Express Company—  
Branch lines, 19.521 miles at \$50 per mile.

**EMMONS COUNTY.**

- Western Express Company—  
Branch lines, 16.65 miles at \$50 per mile.

**FOSTER COUNTY.**

- Northern Pacific Express Company—  
Branch lines, 30.154 miles at \$50 per mile.  
Western Express Company—  
Main line, 25.83 miles at \$50 per mile.

**GRAND FORKS COUNTY.**

- Northern Pacific Express Company—  
Branch lines, 33.507 miles at \$50 per mile.  
Great Northern Express Company—  
Main line, 83.28 miles at \$50 per mile.  
Branch lines, 37.21 miles at \$50 per mile.

**GRIGGS COUNTY.**

- Northern Pacific Express Company—  
Branch lines, 36.974 miles at \$50 per mile.

**KIDDER COUNTY.**

- Northern Pacific Express Company—  
Main line, 30.144 miles at \$50 per mile.

**LAMOURE COUNTY.**

- Northern Pacific Express Company—  
Branch lines, 67.911 miles at \$50 per mile.  
Western Express Company—  
Branch lines, 10.42 miles at \$50 per mile.  
United States Express Company—  
Branch lines, 6.61 miles at \$50 per mile.

## LOGAN COUNTY.

Western Express Company—

Branch lines, 44.05 miles at \$50 per mile.

## M'HENRY COUNTY.

Great Northern Express Company—

Main line, 36.67 miles at \$50 per mile.

Western Express Company—

Main line, 41.46 miles at \$50 per mile.

## M'INTOSH COUNTY.

Western Express Company—

Branch lines, 49.39 miles at \$50 per mile.

## M'LEAN COUNTY.

Western Express Company—

Main line, 5 miles at \$50 per mile.

Northern Pacific Express Company—

Branch lines, 10.846 miles at \$50 per mile.

## MORTON COUNTY.

Northern Pacific Express Company—

Main line, 76.046 miles at \$50 per mile.

## NELSON COUNTY.

Great Northern Express Company—

Main line, 25.51 miles at \$50 per mile.

Branch lines, 1.16 miles at \$50 per mile.

## PEMBINA COUNTY.

Northern Pacific Express Company—

Branch lines, 32.537 miles at \$50 per mile.

Great Northern Express Company—

Main line, 32.61 miles at \$50 per mile.

Branch lines, 34.26 miles at \$50 per mile.

## PIERCE COUNTY.

Western Express Company—

Main line, 2 miles at \$50 per mile.

Great Northern Express Company—

Main line, 18.01 miles at \$50 per mile.

Branch lines, 15.84 miles at \$50 per mile.

## RAMSEY COUNTY.

Great Northern Express Company—

Main line, 40.14 miles at \$50 per mile.

Branch lines, 7.07 miles at \$50 per mile.

## RANSOM COUNTY.

Northern Pacific Express Company—  
Branch lines, 41.424 miles at \$50 per mile.  
Western Express Company—  
Main line, 23.34 miles at \$50 per mile.

## RICHLAND COUNTY.

Northern Pacific Express Company—  
Branch lines, 46.876 miles at \$50 per mile.  
Great Northern Express Company—  
Branch lines, 72.93 miles at \$50 per mile.  
Western Express Company—  
Main line, 45.06 miles at \$50 per mile.  
Branch lines, 17.08 miles at \$50 per mile.  
United States Express Company—  
Main line, 50.97 miles at \$50 per mile.

## ROLETTE COUNTY.

Great Northern Express Company—  
Branch lines, 14.74 miles at \$50 per mile.

## SARGENT COUNTY.

Northern Pacific Express Company—  
Branch lines, 37.064 miles at \$50 per mile.  
Great Northern Express Company—  
Branch lines, 46.63 miles at \$50 per mile.  
Western Express Company—  
Branch lines, 36.73 miles at \$50 per mile.  
United States Express Company—  
Branch lines, 17.20 miles at \$50 per mile.

## STARK COUNTY.

Northern Pacific Express Company—  
Main line, 58.861 miles at \$50 per mile.

## STEELE COUNTY.

Great Northern Express Company—  
Branch lines, 35.88 miles at \$50 per mile.

## STUTSMAN COUNTY.

Northern Pacific Express Company—  
Main line, 49.124 miles at \$50 per mile.  
Branch lines, 56.879 miles at \$50 per mile.  
Western Express Company—  
Main line, 19.10 miles at \$50 per mile.

## TOWNER COUNTY.

Great Northern Express Company—  
Branch lines, 33.40 miles at \$50 per mile.

## TRAILL COUNTY.

Great Northern Express Company—  
Main line, 30.33 miles at \$50 per mile.  
Branch lines, 62.66 miles at \$50 per mile.

## WALSH COUNTY.

Northern Pacific Express Company—  
Branch lines, 30.193 miles at \$50 per mile.  
Great Northern Express Company—  
Main line, 24.82 miles at \$50 per mile.  
Branch lines, 42.26 miles at \$50 per mile.

## WARD COUNTY.

Great Northern Express Company—  
Main line, 93.03 miles at \$50 per mile.  
Western Express Company—  
Main line, 98.42 miles at \$50 per mile.

## WELLS COUNTY.

Northern Pacific Express Company—  
Branch lines, 37.33 miles at \$50 per mile.  
Western Express Company—  
Main line, 43.18 miles at \$50 per mile.

## WILLIAMS COUNTY.

Great Northern Express Company—  
Main line, 63.78 miles at \$50 per mile.  
Which motion prevailed.  
On motion the board adjourned until 9 a. m. Wednesday, August 13, 1902.

## EIGHTH DAY.

9 o'clock a. m., Wednesday, August 13, 1902.

The State Board of Equalization met pursuant to adjournment.

President White presiding.

Members present: White, Comstock, Turner, McMillan, Carlblom.

On motion the apportionment of railroads was taken up, the same not having been apportioned sooner for the reason that the correction of mileage had not been completed.

Mr. Turner offered the following resolution and moved its adoption:

Resolved, That the valuation of the railroad property of the several railroad companies within the state of North Dakota be and the same is hereby apportioned among the several counties in the state in proportion to the number of miles of such property in each of said counties at the assessed valuation per mile of the different companies, as follows:

### APPORTIONMENT OF RAILROAD MILEAGE TO THE VARIOUS COUNTIES OF THE STATE—1902. BARNES COUNTY.

Northern Pacific Railway Company—

Main line, 37.058 miles at \$7,500 per mile.

Branch lines, 52.129 miles at \$6,500 per mile.

Sidetracks, 12.849 miles at \$1,500 per mile.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—

Main line, 52.68 miles at \$6,850 per mile.

Sidetracks, 4.80 miles at \$1,500 per mile.

### BENSON COUNTY.

Northern Pacific Railway Company—

Branch lines, 64.092 miles at \$6,500 per mile.

Sidetracks, 5.542 miles at \$1,500 per mile.

Great Northern Railway Company—

Main line, 30.98 miles at \$7,500 per mile.

Sidetracks, 2.90 miles at \$1,500 per mile.

### BILLINGS COUNTY.

Northern Pacific Railway Company—

Main line, 45.349 miles at \$7,500 per mile.

Sidetracks, 5.626 miles at \$1,500 per mile.

## BOTTINEAU COUNTY.

## Great Northern Railway Company—

Branch lines, 35.54 miles at \$6,500 per mile.

Sidetracks, 2.27 miles at \$1,500 per mile.

## BURLEIGH COUNTY.

## Northern Pacific Railway Company—

Main line, 37.966 miles at \$7,500 per mile.

Sidetracks, 10.966 miles at \$1,500 per mile.

## Bismarck, Washburn &amp; Great Falls Railway Company—

Main line, 26.50 miles at \$2,500 per mile.

Sidetracks, 3.85 miles at \$500 per mile.

## CASS COUNTY.

## Northern Pacific Railway Company—

Main line, 43.015 miles at \$7,500 per mile.

Branch lines, 57.577 miles at \$6,500 per mile.

Sidetracks, 37.433 miles at \$1,500 per mile.

## Great Northern Railway Company—

Main line, 27.86 miles at \$7,500 per mile.

Branch lines, 108.02 miles at \$6,500 per mile.

Sidetracks, 20.23 miles at \$1,500 per mile.

## Minneapolis, St. Paul &amp; Sault Ste. Marie Railway Company—

Main line, 4.93 miles at \$6,850 per mile.

## Chicago, Milwaukee &amp; St. Paul Railway Company—

Main line, 18.43 miles at \$7,500 per mile.

Sidetracks, 2.16 miles at \$1,500 per mile.

## CAVALIER COUNTY.

## Great Northern Railway Company—

Branch lines, 46.59 miles at \$6,500 per mile.

Sidetracks, 3.54 miles at \$1,500 per mile.

## DICKY COUNTY.

## Northern Pacific Railway Company—

Branch lines, 16.374 miles at \$6,500 per mile.

Sidetracks, 1.882 miles at \$1,500 per mile.

## Great Northern Railway Company—

Branch lines, 25.22 miles at \$6,500 per mile.

Sidetracks, 2.56 miles at \$1,500 per mile.

## Minneapolis, St. Paul &amp; Sault Ste. Marie Railway Company—

Branch lines, 44.35 miles at \$4,550 per mile.

Sidetracks, 2.31 miles at \$1,500 per mile.

## Chicago, Milwaukee &amp; St. Paul Railway Company—

Branch lines, 25 miles at \$4,550 per mile.

Sidetracks, 1.43 miles at \$1,500 per mile.

## Chicago &amp; Northwestern Railway Company—

Branch lines, 14.28 miles at \$4,550 per mile.

Sidetracks, 1.56 miles at \$1,500 per mile.

## EDDY COUNTY

## Northern Pacific Railway Company—

Branch lines, 19.521 miles at \$6,500 per mile.

Sidetracks, 2.084 miles at \$1,500 per mile.

## EMMONS COUNTY.

## Minneapolis, St. Paul &amp; Sault Ste. Marie Railway Company—

Branch lines, 16.65 miles at \$4,550 per mile.

Sidetracks, .70 miles at \$1,500 per mile.

## FOSTER COUNTY.

## Northern Pacific Railway Company—

Branch lines, 30.154 miles at \$6,500 per mile.

Sidetracks, 4.306 miles at \$1,500 per mile.

## Minneapolis, St. Paul &amp; Sault Ste. Marie Railway Company—

Main line, 25.83 miles at \$6,850 per mile.

Sidetracks, 1.56 miles at \$1,500 per mile.

## GRAND FORKS COUNTY.

## Northern Pacific Railway Company—

Branch lines, 33.507 miles at \$6,500 per mile.

Sidetracks, 6.624 miles at \$1,500 per mile.

## Great Northern Railway Company—

Main line, 83.28 miles at \$7,500 per mile.

Branch lines, 37.21 miles at \$6,500 per mile.

Sidetracks, 25.88 miles at \$1,500 per mile.

## GRIGGS COUNTY.

## Northern Pacific Railway Company—

Branch lines, 36.974 miles at \$6,500 per mile.

Sidetracks, 3.679 miles at \$1,500 per mile.

## KIDDER COUNTY.

## Northern Pacific Railway Company—

Main lines, 30.144 miles at \$7,500 per mile.

Sidetracks, 5.726 miles at \$1,500 per mile.

## LAMOURE COUNTY.

## Northern Pacific Railway Company—

Branch lines, 67.911 miles at \$6,500 per mile.

Sidetracks, 63.63 miles at \$1,500 per mile.

## Minneapolis, St. Paul &amp; Sault Ste. Marie Railway Company—

Branch lines, 10.42 miles at \$4,550 per mile.

Sidetracks, .45 miles at \$1,500 per mile.

## Chicago, Milwaukee &amp; St. Paul Railway Company—

Branch lines, 6.61 miles at \$4,550 per mile.

Sidetracks, .75 miles at \$1,500 per mile

## LOGAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—  
Branch lines, 44.05 miles at \$4,550 per mile.  
Sidetracks, .64 miles at \$1,500 per mile.

## M'HENRY COUNTY.

Great Northern Railway Company—  
Main line, 36.67 miles at \$7,500 per mile.  
Sidetracks, 5.20 miles at \$1,500 per mile.  
Minneapolis, St. Paul & Sault Ste. Marie Railway Company—  
Main line, 41.46 miles at \$6,850 per mile.  
Sidetracks, 2.14 miles at \$1,500 per mile.

## M'INTOSH COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—  
Branch lines, 49.39 miles at \$4,550 per mile.  
Sidetracks, 1.83 miles at \$1,500 per mile.

## M'LEAN COUNTY.

Minneapolis, St. Paul & Sault Ste. Marie Railway Company—  
Main line, 5 miles at \$6,850 per mile.  
Bismarck, Washburn & Great Falls Railway Company—  
Main line (old), .36 miles at \$2,500 per mile.  
Main line (new), 18.44 miles at \$1,500 per mile.  
Northern Pacific Railway Company—  
Branch lines, 10.846 miles at \$6,500 per mile.  
Sidetracks, .085 miles at \$1,500 per mile.

## MORTON COUNTY.

Northern Pacific Railway Company—  
Main line, 76.046 miles at \$7,500 per mile.  
Sidetracks, 21.966 miles at \$1,500 per mile.

## NELSON COUNTY.

Great Northern Railway Company—  
Main line, 25.51 miles at \$7,500 per mile.  
Branch lines, 1.16 miles at \$6,500 per mile.  
Sidetracks, 4.05 miles at \$1,500 per mile.

## PEMBINA COUNTY.

Northern Pacific Railway Company—  
Branch lines, 32.537 miles at \$6,500 per mile.  
Sidetracks, 5.407 miles at \$1,500 per mile.  
Great Northern Railway Company—  
Main line, 32.61 miles at \$7,500 per mile.  
Branch lines, 34.26 miles at \$6,500 per mile.  
Sidetracks, 6.80 miles at \$1,500 per mile.

## PIERCE COUNTY.

## Great Northern Railway Company—

Main line, 18.01 miles at \$7,500 per mile.

Branch lines, 15.84 miles at \$6,500 per mile.

Sidetracks, 3.02 miles at \$1,500 per mile.

## Minneapolis, St. Paul &amp; Sault Ste. Marie Railway Company—

Main line, 2 miles at \$6,850 per mile.

## RAMSEY COUNTY.

## Great Northern Railway Company—

Main line, 40.14 miles at \$7,500 per mile.

Branch lines, 7.07 miles at \$6,500 per mile.

Sidetracks, 9.61 miles at \$1,500 per mile.

## Devils Lake &amp; Chautauqua Railway Company—

Main line, 4.75 miles at \$600 per mile.

Sidetracks, .132 miles at \$200 per mile.

## RANSOM COUNTY.

## Northern Pacific Railway Company—

Branch lines, 41.424 miles at \$6,500 per mile.

Sidetracks, 3.996 miles at \$1,500 per mile.

## Minneapolis, St. Paul &amp; Sault Ste. Marie Railway Company—

Main line, 23.34 miles at \$6,850 per mile.

Sidetracks, 3.75 miles at \$1,500 per mile.

## RICHLAND COUNTY.

## Northern Pacific Railway Company—

Branch lines, 46.876 miles at \$6,500 per mile.

Sidetracks, 4.504 miles at \$1,500 per mile.

## Great Northern Railway Company—

Branch lines, 72.93 miles at \$6,500 per mile.

Sidetracks, 6.34 miles at \$1,500 per mile.

## Minneapolis, St. Paul &amp; Sault Ste. Marie Railway Company—

Main line, 45.06 miles at \$6,850 per mile.

Branch lines, 17.08 miles at \$4,550 per mile.

Sidetracks, 5.04 miles at \$1,500 per mile.

## Chicago, Milwaukee &amp; St. Paul Railway Company—

Main line, 50.97 miles at \$7,500 per mile.

Sidetracks, 2.88 miles at \$1,500 per mile.

## ROLETTE COUNTY.

## Great Northern Railway Company—

Branch lines, 14.74 miles at \$6,500 per mile.

Sidetracks, 1.17 miles at \$1,500 per mile.

**SARGENT COUNTY.****Northern Pacific Railway Company—**

Branch lines, 37.064 miles at \$6,500 per mile.

Sidetracks, 2.717 miles at \$1,500 per mile.

**Great Northern Railway Company—**

Branch lines, 46.63 miles at \$6,500 per mile.

Sidetracks, 3.03 miles at \$1,500 per mile.

**Minneapolis, St. Paul & Sault Ste. Marie Railway Company—**

Branch lines, 36.73 miles at \$4,550 per mile.

Sidetracks, 2.40 miles at \$1,500 per mile.

**Chicago, Milwaukee & St. Paul Railway Company—**

Branch lines, 17.20 miles at \$4,550 per mile.

Sidetracks, 1.41 miles at \$1,500 per mile.

**STARK COUNTY.****Northern Pacific Railway Company—**

Main line, 58.861 miles at \$7,500 per mile.

Sidetracks, 17.594 miles at \$1,500 per mile.

**STEELE COUNTY.****Great Northern Railway Company—**

Branch lines, 35.88 miles at \$6,500 per mile.

Sidetracks, 2.99 miles at \$1,500 per mile.

**STUTSMAN COUNTY.****Northern Pacific Railway Company—**

Main line, 49.124 miles at \$7,500 per mile.

Branch lines, 56.879 miles at \$6,500 per mile.

Sidetracks, 18.078 miles at \$1,500 per mile.

**Minneapolis, St. Paul & Sault Ste. Marie Railway Company—**

Main line, 19.10 miles at \$6,850 per mile.

Sidetracks, 1.47 miles at \$1,500 per mile.

**TOWNER COUNTY.****Great Northern Railway Company—**

Branch lines, 33.40 miles at \$6,500 per mile.

Sidetracks, 1.87 miles at \$1,500 per mile.

**TRAILL COUNTY.****Great Northern Railway Company—**

Main line, 30.33 miles at \$7,500 per mile.

Branch lines, 62.66 miles at \$6,500 per mile.

Sidetracks, 12.73 miles at \$1,500 per mile.

## WALSH COUNTY

## Northern Pacific Railway Company—

Branch lines, 30.193 miles at \$6,500 per mile.

Sidetracks, 5.382 miles at \$1,500 per mile.

## Great Northern Railway Company—

Main line, 24.82 miles at \$7,500 per mile.

Branch lines, 42.26 miles at \$6,500 per mile.

Sidetracks, 7.69 miles at \$1,500 per mile.

## WARD COUNTY.

## Great Northern Railway Company—

Main line, 93.03 miles at \$7,500 per mile.

Sidetracks, 15.12 miles at \$1,500 per mile.

## Minneapolis, St. Paul &amp; Sault Ste. Marie Railway Company—

Main line, 98.42 miles at \$6,850 per mile.

Sidetracks, 8.55 miles at \$1,500 per mile.

## WELLS COUNTY.

## Northern Pacific Railway Company—

Branch lines, 37.330 miles at \$6,500 per mile.

## Minneapolis, St. Paul &amp; Sault Ste. Marie Railway Company—

Sidetracks, 2.950 miles at \$1,500 per mile

Main line, 43.18 miles at \$6,850 per mile.

Sidetracks, 3.96 miles at \$1,500 per mile.

## WILLIAMS COUNTY.

## Great Northern Railway Company—

Main line, 63.78 miles at \$7,500 per mile.

Sidetracks, 12.12 miles at \$1,500 per mile.

Which motion prevailed.

Assessed valuation of all classes of property in the State of  
North Dakota for the year 1902:

Real estate, organized counties.....\$	85,195,926
Real estate, unorganized counties.....	237,408
Telephone property .....	135,115
Telegraph property .....	219,426
Express property .....	144,423
Personal property, organized counties....	27,207,446
Personal property, unorganized counties..	754,643
Railroad property .....	19,985,989

Total assessed valuation of all taxable  
property for 1902 .....\$ 133,880,414

All other business having been finished and all property considered and assessed, the board then took up the matter of tax levy for the year 1902.

Mr. Carlblom offered the following resolution and moved its adoption:

Resolved, That the tax levy to defray the general expenses of the State of North Dakota for the current year (1902) be fixed at the specific sum of five hundred thirty-five thousand five hundred twenty-one dollars (\$535,521), being at the rate of four (4) mills on the dollar of the assessed valuation of all taxable property in the State of North Dakota as equalized by the State Board of Equalization for the year 1902.

That the tax levy to pay interest on the state debt for the current year (1902) be fixed at the specific sum of forty thousand one hundred sixty-four dollars (\$40,164), being at the rate of three-tenths (3-10) of one mill on the dollar of the assessed valuation of all taxable property in the State of North Dakota as equalized by the State Board of Equalization for the year 1902,

That a tax levy for retiring bonded indebtedness of the State of North Dakota to be known as the "State Bond Sinking Fund" be fixed at the specific sum of twenty-six thousand seven hundred seventy-six dollars (\$26,776), being at the rate of two-tenths (2-10) of one mill on the dollar of the assessed valuation of all taxable property in the State of North Dakota as equalized by the State Board of Equalization for the year 1902. Being equal in amount to one-thirtieth (1-30) of the present bonded indebtedness of the state.

Which motion prevailed, all members voting aye.

Mr. McMillan offered the following resolution and moved its adoption:

Be it resolved, That the governor and state auditor, president and secretary of this board respectively, be and they are hereby empowered and instructed to request and procure in behalf of the State Board of Equalization not later than July 15, 1903, such information relative to the assessment of express companies, dining car companies, car equipment companies, sleeping car companies, telegraph or telephone companies and such other personal property as they may deem necessary to aid the board in making a proper assessment of the aforesaid property.

Which motion prevailed.

Mr. Carlblom moved that the minutes of the several meetings, to-wit: August 5th, 6th, 7th, 8th, 9th, 11th, 12th, and 13th, be approved.

Which motion prevailed.

On motion the board adjourned.

FRANK WHITE, President.

A. N. CARLBLOM, Secretary.

## VALUATION OF RAILROAD PROPERTY.—1902.

## NORTHERN PACIFIC RAILWAY COMPANY.

COUNTY	MILEAGE		
	Main Line	Branches	Sidetracks
Barnes.....	37.058	52.129	12.849
Benson.....	.....	64.092	5.542
Billings.....	45.349	.....	5.626
Burleigh.....	37.966	.....	10.966
Cass.....	43.015	57.577	37.433
Dickey.....	.....	16.374	1.882
Eddy.....	.....	19.521	2.084
Foster.....	.....	30.154	4.306
Grand Forks.....	.....	33.507	6.624
Griggs.....	.....	36.974	3.679
Kidder.....	30.144	.....	5.726
LaMoure.....	.....	67.911	6.363
McLean.....	.....	10.846	.085
Morton.....	76.046	.....	21.966
Pembina.....	.....	32.537	5.407
Ransom.....	.....	41.424	3.996
Richland.....	.....	46.876	4.504
Sargent.....	.....	37.064	2.717
Stark.....	58.861	.....	17.594
Stutsman.....	49.124	56.879	18.078
Walsh.....	.....	30.193	5.382
Wells.....	.....	37.330	2.950
Total mileage.....	377.563	671.388	185.759
Assessed value per mile.....	\$ 7,500	\$ 6,500	\$ 1,500
Valuation.....	2,831,721	4,364,022	278,638
Total assessed valuation for 1902..	7,474,381	.....	.....

## VALUATION OF RAILROAD PROPERTY.—1902.

## GREAT NORTHERN RAILWAY COMPANY.

COUNTY	MILEAGE		
	Main Line	Branches	Sidetracks
Benson .....	30.98	.....	2.90
Bottineau .....	.....	35.54	2.27
Cass .....	27.86	108.92	20.23
Cavaller .....	.....	46.59	3.54
Dickey .....	.....	25.22	2.56
Grand Forks .....	83.28	37.21	25.88
McHenry .....	36.67	.....	5.20
Nelson .....	25.51	1.16	4.05
Pembina .....	32.61	34.26	6.80
Pierce .....	18.01	15.84	3.02
Ramsey .....	40.14	7.07	9.61
Richland .....	.....	72.93	6.34
Rolette .....	.....	14.74	1.17
Sargent .....	.....	46.63	3.03
Steele .....	.....	35.88	2.99
Towner .....	.....	33.40	1.87
Traill .....	30.33	62.66	12.73
Walsh .....	24.82	42.26	7.69
Ward .....	93.03	.....	15.12
Williams .....	63.78	.....	12.12
Total mileage .....	507.02	620.31	149.12
Assessed value per mile .....	\$ 7,500	\$ 6,500	\$ 1,500
Valuation .....	3,802,650	4,032,015	224,280
Total assessed valuation for 1902 .....	.....	.....	8,058,945

## VALUATION OF RAILROAD PROPERTY.—1902.

## SOO RAILWAY COMPANY.

COUNTY	MILEAGE		
	Main Line	Branches	Sidetracks
Barnes .....	52.68	.....	4.80
Cass .....	4.93	.....	.....
Dickey .....	.....	44.35	2.31
Emmons .....	.....	16.65	.70
Foster .....	25.83	.....	1.56
LaMoure .....	.....	10.42	.45
Logan .....	.....	44.05	.64
McHenry .....	41.46	.....	2.14
McIntosh .....	.....	49.09	1.83
McLean .....	5.00	.....	.....
Pierce .....	2.00	.....	.....
Ransom .....	23.34	.....	3.75
Richland .....	45.06	17.03	5.04
Sargent .....	.....	36.73	2.40
Stutsman .....	19.10	.....	1.47
Ward .....	98.42	.....	8.55
Wells .....	43.18	.....	3.96
Total mileage .....	361.00	218.37	39.60
Assessed value per mile .....	\$ 6,850	\$ 4,550	\$ 1,500
Valuation .....	2,472,850	993,583	62,500
Total assessed valuation for 1902 .....	.....	.....	3,529,283

## VALUATION OF RAILROAD PROPERTY.—1902.

## CHICAGO, MILWAUKEE &amp; ST. PAUL RAILWAY COMPANY.

COUNTY	MILEAGE		
	Main Line	Branches	Sidetracks
Cass .....	18.43	.....	2.16
Dickey .....	.....	25.00	1.43
LaMoure .....	.....	6.61	.75
Richland .....	50.97	.....	2.88
Sargent .....	.....	17.20	1.41
Total mileage .....	69.40	48.81	8.63
Assessed value per mile .....	\$ 7,500	\$ 4,550	\$ 1,500
Total valuation for 1902 .....	520,500	222,085	12,945
Total valuation .....	.....	.....	755,530

## VALUATION OF RAILROAD PROPERTY.—1902.

## CHICAGO &amp; NORTHWESTERN RAILWAY COMPANY.

COUNTY	MILEAGE		
	Main Line	Branches	Sidetracks
Dickey.....	.....	14.28	1.43
Total mileage .....	.....	14.28	1.43
Assessed value per mile.....	\$ .....	\$ 4,550	\$ 1,500
Valuation .....	.....	64,974	2,340
Total assessed valuation for 1902.	.....	.....	67,314

## VALUATION OF RAILROAD PROPERTY.—1902.

## DEVILS LAKE &amp; CHAUTAUQUA RAILWAY COMPANY.

COUNTY	MILEAGE		
	Main Line	Branches	Sidetracks
Ramsey .....	4.75	.....	.132
Total mileage.....	4.75	.....	.132
Assessed value per mile.....	\$ 600	\$ .....	\$ 200 00
Total valuation.....	2,850	.....	26 40

## VALUATION OF RAILROAD PROPERTY—1902.

BISMARCK, WASHBURN &amp; GREAT FALLS RAILWAY COMPANY.

COUNTY	MILEAGE		
	Main Line	Branches	Sidetracks
Burleigh (old line).....	26.50	.....	3.85
Total mileage.....	26.50	.....	3.85
Assessed value per mile.....	\$ 2,500	\$ .....	\$ 500
Valuation .....	66,250	.....	1,925
Assessed valuation for Burleigh County—1902.....	.....	.....	68,175
McLean (old line).....	.36	.....	.....
McLean (new line).....	18.44	.....	1.85
Total mileage.....	18.80	.....	1.85
Assessed value per mile (old line)	\$ 2,500	\$ .....	\$ 500
Assessed value per mile (new line)	1,500	.....	.....
Valuation (old line).....	900	.....	.....
Valuation (new line).....	27,660	.....	925
Assessed valuation for McLean County—1902.....	\$ .....	\$ .....	\$ 29,485
Total valuation.....	\$ .....	\$ .....	\$ 97,660

## RECAPITULATION.

NAME OF RAILROAD COMPANY	MILEAGE		
	Main Line	Branches	Sidetracks
Northern Pacific Ry. Co.....	377.563	671.388	185.759
Great Northern Ry. Co.....	507.02	620.31	149.12
Soo Ry. Co.....	361.00	218.37	39.60
C., M. & St. P. Ry. Co.....	69.40	48.81	8.63
Chicago & Northwestern Ry. Co.....	.....	14.28	1.43
Devils Lake & Chautauqua Ry. Co..	4.75	.....	.132
B., W. & Gt. F. Ry. Co.....	45.30	.....	5.70
Mileage .....	1,573.158	1,365.033	390.371
Northern Pacific Ry. Co.....	\$ 2,831,721	\$ 4,364,022	\$ 278,638
Great Northern Ry. Co.....	3,802,650	4,032,015	224,280
Soo Ry. Co.....	2,472,850	993,583	62,850
C., M. & St. P. Ry. Co.....	520,500	222,080	12,945
Chicago & Northwestern Ry. Co.....	.....	64,974	2,340
Devils Lake & Chautauqua Ry. Co..	2,850	.....	26
B., W. & Gt. F. Ry. Co.....	94,810	.....	2,850
Total.....	\$ 9,725,381	\$ 9,676,679	\$ 583,929
Grand total.....	.....	.....	19,985,989

## Abstract of Tax Lists for the State of North Dakota for the Year 1901.

NAME OF COUNTIES	Number of Acres of Land Excluded from Taxation	Value of Land (Other than Town Lots and City Lots)	Value of Town Lots and City Lots	Average Value Per Acre	Value of Taxable Property	Total Value	Average Rate of Taxation—Mills	Total Taxes Levied
Barnes.....	860,729	\$ 3,280,711	\$ 387,423	\$ 3 81	\$ 1,866,189	\$ 5,534,293	31.4	\$ 173,513 06
Benson.....	315,794	1,049,803	103,102	3 32	1,106,666	2,259,571	38.8	85,745 90
Billings.....	151,177	48,397	2,753	30	797,049	848,189	21	19,676 30
Botineau.....	286,816	870,257	122,657	3 03	726,863	1,719,777	39	68,335 57
Burleigh.....	704,151	1,338,412	861,302	2 87	875,708	3,073,422	27	108,734 32
Cass.....	1,033,212	7,864,797	2,606,365	6 77	4,318,105	14,789,267	28.8	517,434 65
Cavalier.....	513,339	1,873,464	141,153	3 64	1,150,495	3,165,112	38.3	123,834 73
Dickey.....	578,664	1,464,249	174,396	2 53	1,257,807	2,896,442	3.57	100,374 97
Eddy.....	232,966	803,496	62,286	3 46	435,252	1,301,034	34.7	45,202 10
Emmons.....	546,224	892,793	6,622	1 61	585,035	1,484,450	22.6	43,440 73
Foster.....	320,653	1,117,755	83,299	3 50	690,419	1,881,463	...	70,869 88
Grand Forks.....	860,586	5,375,185	1,855,360	6 25	2,921,925	10,152,350	39.3	399,391 04
Griggs.....	389,601	1,494,673	177,642	3 62	902,677	2,474,992	30	76,756 72
Kidder.....	521,531	750,396	41,030	1 43	451,882	1,243,308	31.4	37,139 56
LaMoure.....	611,947	1,666,309	133,088	2 72	1,043,009	2,342,406	28.6	85,638 58
* Logan.....	...	...	...	...	...	...	...	...
McHenry.....	151,193	444,807	33,150	2 89	1,032,043	1,510,000	...	67,526 81
McIntosh.....	368,325	671,337	26,439	1 82	482,686	1,180,442	39.5	31,623 21
McLean.....	471,644	632,885	503,418	1 34	1,151,252	1,151,252	37.6	43,318 44
Mercer.....	337,095	270,617	212,774	80	212,774	483,391	38	18,709 86
Morton.....	1,042,535	1,379,581	404,827	1 26	1,443,955	3,228,363	33.5	108,111 75
Nelson.....	503,347	1,863,713	131,384	3 52	920,470	2,975,567	28.5	90,546 20
Oliver.....	258,047	321,963	126,571	1 25	126,571	448,859	35.6	12,509 34
Pembina.....	678,665	3,279,230	411,465	4 83	1,866,947	5,557,672	35.3	196,190 62
Pierce.....	145,448	434,108	64,389	2 98	603,380	1,101,877	44.1	50,343 07
Ramsey.....	443,311	1,636,169	373,448	3 71	1,136,332	3,147,949	38.2	132,819 22

Ransom.....	492,546	1,649,696	3 34	215,440	957,694	2,922,760	35 2	99,225 20
Richland.....	844,988	5,229,397	6 21	524,531	2,970,369	8,724,287	26 6	241,061 66
Rolette.....	214,203	647,629	3 02	83,653	525,757	1,257,039	39 9	49,145 25
Sargent.....	450,903	1,196,381	2 64	77,992	1,388,100	2,652,473	32 5	81,665 25
Stark.....	580,597	551,118	95	257,033	843,537	1,651,688	35 6	58,750 20
Steele.....	428,733	2,140,116	4 80	64,510	826,313	3,030,839	26 8	79,424 38
Stutsman.....	1,023,404	2,537,192	2 47	559,771	1,506,370	4,603,333	33	139,291 55
Towner.....	269,985	978,939	3 62	136,947	756,736	1,872,622	4 2	83,671 59
Trail.....	541,160	4,037,351	7 05	385,735	1,968,565	6,291,651	27 9	175,367 59
Walsh.....	720,409	4,226,066	.....	567,170	2,066,797	6,860,053	31 6	218,658 41
Ward.....	107,059	174,576	1 40	160,841	1,942,437	2,277,954	40 6	93,663 57
Wells.....	513,928	1,774,372	5 62	140,281	1,079,749	2,994,402	33	100,514 87
Williams.....	8,043	21,371	1 41	88,066	673,775	783,202	51	40,306 96
UNORGANIZED								
Mercer.....	157,982	95,845	60	.....	99,039	194,884	7	1,364 19
Dunn, Wallace, Williams and Hettinger.....	455,865	206,531	45	.....	445,966	652,497	7	4,569 91
	19,123,785	\$66,279,627	\$ 3 23	\$11,479,914	\$45,300,741	\$ 123,060,282	.....	\$ 4,174,494 21

\* Logan county not reported by county auditor, and all efforts on the part of the state auditor have been made without success to obtain the abstract of tax lists from that county.

*Abstract of Tax Lists for the State of North Dakota for the Year 1901—Continued.*

NAME OF COUNTIES	STATE TAXES				SCHOOL TAXES			
	Revenue and Interest Funds	Asylum Sinking Fund	Educational Institution Tax Fund	Wolff Bounty Fund	COUNTY TUITION			Special
					Two Mill Tax	School Poll		
Barnes.....	\$ 24,904 27	\$ 7,194 58	\$ 5,534 25	\$ 1,106 75	\$ 11,068 59	\$ 2,171 00	\$	53,590 13
Benson.....	10,067 38	2,914 12	2,241 66	448 33	4,483 24	2,017 00		28,031 11
Billings.....	3,816 90	1,102 66	848 20	169 64	1,696 40	223 00		1,639 79
Botineau.....	7,846 76	2,137 93	1,719 18	344 23	3,443 01	2,469 00		24,241 59
Burleigh.....	13,830 39	3,995 44	3,073 40	614 65	6,146 84	962 00		16,508 94
Cass.....	66,598 51	19,239 46	14,799 58	2,959 88	29,599 24	4,183 00		125,197 14
Cavalier.....	14,250 73	4,116 75	3,166 80	633 38	6,333 65	2,885 00		35,573 21
Dickey.....	13,029 02	3,763 78	2,895 70	578 11	5,790 87	1,279 00		28,942 27
Eddy.....	5,858 02	1,692 28	1,301 78	280 35	2,603 60	744 00		13,615 59
Emmons.....	6,642 50	1,918 94	1,476 12	285 23	2,952 20	1,046 00		7,640 34
Foster.....	8,466 58	2,445 90	1,881 46	376 29	3,762 92	720 00		24,197 42
Grand Forks.....	45,689 33	13,199 06	10,153 16	2,030 58	20,306 29	3,826 00		89,822 05
Griggs.....	11,140 72	3,218 37	2,486 28	495 15	4,951 43	1,053 00		22,651 88
Kidder.....	5,593 68	1,615 97	1,283 03	248 63	2,486 08	408 00		7,386 98
LaMoure.....	12,790 87	3,695 14	2,842 48	568 47	5,684 82	1,247 00		26,411 10
* Logan.....								
McHenry.....	6,795 01	1,963 01	1,510 02	302 00	3,019 99	2,038 00		23,105 24
McIntosh.....	5,305 23	1,532 61	1,180 44	235 78	2,357 87	915 00		5,988 47
McLean.....	5,180 64	1,496 63	1,151 25	230 25	2,302 50	1,059 00		9,857 15
Mercer.....	2,175 25	628 41	483 39	96 68	966 79	310 00		3,898 3
Morton.....	14,527 63	4,196 86	3,228 34	645 68	6,456 73	1,584 00		25,475 27
Nelson.....	13,120 17	3,789 51	2,915 86	582 28	5,831 59	1,673 00		28,593 21
Oliver.....	2,019 87	583 52	448 86	89 77	897 72	271 00		2,480 79
Pembina.....	25,009 07	7,224 36	5,557 56	1,111 34	11,114 46	3,039 00		60,025 15
Pierce.....	4,958 37	1,432 42	1,105 62	220 37	2,203 73	1,271 00		15,945 75
Ramsey.....	4,166 74	4,092 71	3,148 29	629 66	6,296 44	2,032 00		35,425 59

Ransom.....	12,702 07	3,669 49	2,822 64	564 50	5,645 49	.....	30,198 44	.....
Richland.....	39,243 72	11,336 99	8,720 83	1,744 18	17,441 64	3,270 00	48,305 51	.....
Rolette.....	5,656 32	1,634 21	1,257 06	251 39	2,514 07	1,433 00	13,590 72	.....
Sargent.....	10,618 31	3,450 96	2,654 74	530 87	5,308 24	1,304 00	22,885 55	1,327 26
Stark.....	7,432 85	2,147 27	1,651 76	330 35	3,303 51	1,091 00	14,809 32	.....
Steele.....	13,639 31	3,940 12	2,032 94	606 11	6,062 01	1,110 00	21,064 27	.....
Strutsman.....	20,714 99	1,390 99	4,603 33	920 66	9,206 66	1,896 00	26,401 83	.....
Towner.....	8,427 37	2,434 44	1,872 62	374 51	3,745 37	1,674 00	27,773 27	.....
Trail.....	28,313 00	8,179 32	6,291 81	1,258 39	12,583 59	2,142 00	48,331 29	.....
Walsh.....	30,870 15	8,918 06	6,859 98	1,371 92	13,720 09	3,426 00	66,938 96	.....
Ward.....	10,238 09	2,957 67	2,287 69	455 03	4,580 26	2,558 00	33,713 92	.....
Wells.....	13,474 82	3,892 74	2,994 42	598 87	5,988 79	1,708 00	34,730 25	3,293 81 *
Williams.....	3,526 60	1,029 87	785 85	163 09	1,564 12	431 00	9,857 51	.....
UNORGANIZED								
Mercer.....	876 98	253 35	194 88	38 98	.....	.....	.....	.....
Dunn, Wallace,								
Williams and								
Hettinger.....	2,937 80	848 70	652 84	130 57	.....	.....	.....	.....
	\$552,476 02	\$155,264 60	\$123,116 10	\$ 24,612 90	\$244,401 84	\$ 61,466 00	\$ 1,115,045 13	\$ 8,490 22

\* Logan county not reported by county auditor, and all efforts on the part of the state auditor have been made without success to obtain the abstract of tax lists from that county.

## Abstract of Tax Lists for the State of North Dakota for the Year 1901—Continued.

NAME OF COUNTIES	COUNTY TAXES				CITY AND TOWN TAXES			
	Revenue	Interest	Road and Bridge	Other Special Taxes	City	Township	Delinquent Road	Other Special Taxes
Barnes.....	\$ 30,438 78	\$ 5,534 25	\$ 9,583 22	\$ ..... 00	\$ 10,785 89	\$ 6,240 55	\$3,118 23	\$ 2,242 57
Benson.....	15,243 11	7,845 55	5,027 74	2,465 80	1,038 33	2,147 16	1,277 88	477 49
Billings.....	6,786 91	848 20	848 20	1,696 40	4,016 34	598 43	861 07	.....
Bottineau.....	10,329 02	5,164 54	3,443 02	1,721 45	23,422 17	1,148 10	.....	.....
Burleigh.....	24,587 38	8,912 91	2,766 05	2,766 05	95,211 32	24,740 74	7,479 83	18,433 44
Cass.....	56,238 84	4,439 92	10,359 68	37,951 07	7,087 72	17,474 07	1,445 30	.....
Cavalier.....	19,317 80	3,483 46	3,483 46	3,166 75	5,511 25	4,284 94	2,252 18	.....
Dickey.....	24,032 69	1,157 66	289 41	6,568 09	.....	.....	.....	.....
Eddy.....	10,414 26	1,952 66	4,155 96	2,603 60	885 66	535 23	13,020 00	.....
Emmons.....	11,808 83	2,952 20	3,099 82	885 66	2,010 87	.....	.....	.....
Foster.....	11,476 92	1,505 17	8,946 42	5,079 93	75,418 33	21,088 32	2,925 33	33,697 03
Grand Forks.....	65,995 79	.....	15,229 77	.....	.....	8,164 94	1,551 41	.....
Griggs.....	11,140 75	3,218 37	2,970 84	3,713 58	540 69	1,240 48	28 50	.....
Kidder.....	9,695 68	4,226 34	769 55	1,615 95	2,191 68	3,025 71	1,711 16	12 90
LaMoure.....	12,222 40	1,530 00	10,438 96	1,265 89	.....	.....	.....	.....
* Logan.....	.....	.....	.....	.....	.....	1,510 02	339 03	3,019 99
McHenry.....	10,570 01	3,019 99	5,135 00	2,567 00	.....	.....	.....	.....
McIntosh.....	8,252 58	1,768 40	2,323 43	1,768 40	.....	.....	.....	.....
McLean.....	8,289 01	4,144 51	5,463 00	4,144 50	.....	.....	.....	.....
Mercer.....	3,867 13	966 79	1,933 56	3,383 73	.....	.....	.....	.....
Morton.....	21,952 87	6,779 66	8,218 41	6,133 77	8,107 08	653 60	.....	151 85
Nelson.....	14,577 72	2,923 88	2,383 35	408 46	629 38	6,654 93	3,306 52	3,456 34
Oliver.....	2,693 15	448 86	897 72	1,678 08	.....	.....	.....	.....
Pembina.....	29,455 39	.....	9,447 43	.....	16,737 52	16,567 89	2,090 08	8,802 37
Pierce.....	8,814 89	2,203 73	7,717 47	2,203 73	472 38	.....	.....	1,793 61
Ramsey.....	25,185 40	5,037 14	6,286 44	12,278 05	7,250 90	5,127 76	2,777 28	3,074 82

Ransom.....	22,299 36	1,975 81	7,127 86	576 14	6,964 29	2,797 08	1,882 03	.....
Richland.....	47,964 57	6,976 63	8,720 87	.....	20,591 37	16,480 43	3,609 15	6,675 77
Rollette.....	7,416 84	3,142 64	6,033 72	1,005 60	997 84	1,107 45	1,646 32	1,458 07
Sargent.....	18,051 21	2,654 76	1,061 81	2,654 76	1,533 06	4,144 99	2,484 98	998 75
Stark.....	13,214 06	1,816 93	3,303 51	1,651 76	7,997 88	.....	.....	.....
Steele.....	13,942 78	2,121 77	3,940 12	440 33	.....	7,799 31	1,705 31	.....
Stutsman.....	29,461 33	5,063 66	8,932 73	912 67	26,811 99	1,297 75	1,218 92	468 04
Towner.....	12,370 16	3,183 48	12,557 55	.....	3,740 09	3,335 23	.....	2,183 50
Trall.....	21,392 05	.....	10,066 84	3,145 87	19,646 18	11,767 73	1,294 32	955 20
Walsh.....	37,044 32	686 07	10,289 98	.....	21,058 97	15,767 57	1,706 34	.....
Ward.....	17,389 58	3,211 79	6,068 66	5,204 95	4,388 59	631 34	.....	.....
Wells.....	20,960 83	2,994 42	5,648 86	2,096 06	.....	.....	2,133 00	.....
Williams.....	14,058 60	1,564 12	2,262 22	4,695 89	.....	.....	370 09	.....
UNORGANIZED	.....	.....	.....	.....	.....	.....	.....	.....
Mercer.....	.....	.....	.....	.....	.....	.....	.....	.....
Dunn, Wallace, Williams and Hettinger..	.....	.....	.....	.....	.....	.....	.....	.....
	\$728,953 00	\$115,156 27	\$217,242 64	\$128,449 97	\$375,050 77	\$186,341 75	\$ 50,525 26	\$ 87,901 74

\* Logan county not reported by county auditor, and all efforts on the part of the state auditor have been made without success to obtain the abstract of tax lists from that county.

*Abstract of Assessment of Real Property in North Dakota, as Returned by the Auditors and Equalized  
by the State Board of Equalization, 1902.*

NAME OF COUNTIES	Number of Acres	Average Value Per Acre	Value of Land, Exclusive of Structures and Other Improvements	Value of Structures and Other Improvements on Lands
Barnes.....	871,481	\$ 3 75	\$ 3,267,192	\$ 115,865
Benson.....	392,369	3 20	1,256,618	73,711
Billings.....	426,010	72	308,974	5,639
Bottineau.....	34,003	2 93	987,141	46,323
Burleigh.....	706,841	1 95	1,389,441	37,227
Cass.....	1,068,796	6 80	7,398,275	486,863
Cavalier.....	583,848	3 56	2,119,533	80,274
Dickey.....	594,120	3 01	1,791,047	42,158
Eddy.....	245,900	3 56	877,009	56,550
Emmons.....	560,956	1 66	930,455	12,775
Foster.....	317,954	3 68	1,170,074	57,374
Grand Forks.....	871,734	5 80	6,058,484	393,798
Griggs.....	396,994	3 69	1,466,327	80,691
Kidder.....	526,013	1 52	799,845	27,572
LaMoure.....	620,130	2 89	1,783,673	53,258
Logan.....	356,082	1 55	554,099	12,373
McHenry.....	203,492	2 24	457,100	71,121
McIntosh.....	349,319	1 93	674,775	45,180
McLean.....	501,947	1 65	831,759	7,612
Mercer.....	514,888	1 10	462,548	3,384
Morton.....	1,075,095	1 80	1,935,171	33,655
Nelson.....	523,559	3 55	1,866,144	97,367
Oliver.....	280,378	1 31	342,226	5,015
Pembina.....	688,988	4 49	3,091,965	253,463

Pierce .....	194,956	2 91	560,797	59,709
Ramsey .....	511,613	3 64	1,864,980	110,147
Ransom .....	485,227	3 56	1,730,578	49,271
Richland .....	854,052	6 12	5,242,261	360,041
Rolette .....	238,708	2 95	704,416	32,137
Sargent .....	461,905	2 67	1,235,347	57,289
Stark .....	543,027	85	519,353	43,140
Steele .....	431,197	4 69	2,020,965	131,564
Stutsman .....	1,042,665	2 38	2,497,178	135,818
Towner .....	324,505	3 71	1,204,186	66,890
Trail .....	541,317	6 72	3,639,233	222,635
Walsh .....	737,298	5 50	4,053,523	256,401
Ward .....	158,873	2 21	350,214	23,667
Wells .....	574,930	3 28	1,860,791	107,156
Williams .....	10,909	2 00	21,427	7,245
Total as Equalized by County Board .....	20,474,361	\$ .....	\$ 64,697,055	\$ 3,675,574
Changes made by State Board .....	.....	\$ .....	\$ .....	\$ .....
Value as Equalized by State Board .....	.....	\$ 3 13	\$ 69,354,974	\$ 3,723,359
Dunn, McKenzie, Allred, Wallace, Hettinger, Bowman and Old Williams .....	642,498	\$ 35	\$ 227,718	\$ 9,690

UNORGANIZED

*Abstract of Assessment of Real Property in North Dakota, as Returned by the Auditors and Equalized  
by the State Board of Equalization, 1902—Continued.*

NAME OF COUNTIES	Value of Town or City Lots, Exclusive of Structures and Other Improvements	Value of Structures and Other Improvements on Town or City Lots	Total Value as Equalized by the County Board	Total Value as Equalized by the State Board
Barnes.....	\$ 148,792	\$ 258,418	\$ 3,790,267	\$ 3,790,267
Benson.....	66,920	97,050	1,379,961	1,494,199
Billings.....	243	2,000	316,856	316,856
Bottineau.....	140,939	269,115	1,443,518	1,443,518
Burleigh.....	528,287	265,395	2,220,350	2,220,350
Cass.....	1,268,677	1,985,270	10,541,075	10,541,075
Cavalier.....	84,059	114,336	2,021,174	2,398,202
Dickey.....	85,193	96,241	2,450,355	2,014,639
Eddy.....	24,356	48,251	881,768	1,006,166
Emmons.....	3,595	3,034	949,859	949,859
Foster.....	44,705	50,535	1,315,205	1,322,698
Grand Forks.....	726,322	1,137,925	6,274,831	8,286,529
Griggs.....	49,655	133,497	1,750,343	1,730,170
Kidder.....	16,124	21,646	792,474	865,187
LaMoure.....	57,111	75,643	1,816,624	1,979,685
Logan.....	2,376	2,050	570,898	570,898
McHenry.....	35,316	.....	487,354	563,537
McIntosh.....	12,124	17,469	749,548	749,548
McLean.....	15,220	16,168	791,339	870,759
Mercer.....	.....	.....	373,423	465,952
Morton.....	212,946	168,136	2,833,701	2,349,908
Nelson.....	46,382	96,054	2,116,787	2,105,987
Oliver.....	300	25	347,606	347,606
Pembina.....	112,064	280,700	3,444,945	3,738,092

Pierce.....	42,286	.....	611,812	662,793
Ramsey .....	162,761	195,791	2,090,421	2,333,679
Ransom .....	64,573	151,050	2,281,165	1,995,472
Richland .....	208,215	362,748	5,452,334	6,163,265
Rolette .....	29,609	59,175	825,337	825,337
Sargent .....	23,450	48,811	1,302,785	1,364,897
Stark.....	95,171	153,073	690,894	810,747
Steele.....	22,177	53,502	2,228,108	2,228,108
Stutsman.....	223,461	371,823	3,218,280	3,218,280
Towner.....	52,664	104,625	1,317,894	1,427,365
Traill.....	141,641	236,668	3,571,046	4,240,177
Walsh.....	209,680	375,043	3,831,283	4,894,627
Ward.....	124,855	137,432	636,168	636,168
Wells.....	50,885	96,874	2,172,494	2,145,706
Williams .....	41,761	57,235	127,668	127,668
Total as Equalized by County Board .....	\$ 5,101,802	\$ 6,870,937	\$ 80,255,368	\$ .....
Changes made by State Board .....	\$ .....	\$ .....	\$ .....	\$ .....
Value as Equalized by State Board.....	\$ 5,174,905	\$ 6,942,788	\$ .....	\$ 85,195,926
UNORGANIZED				
Dunn, McKenzie, Allred, Wallace, Hettinger, Bowman and Old Williams .....	\$ .....	\$ .....	\$ .....	\$ 237,404

*Abstract of Assessment of Personal Property in North Dakota, as Equalized by the State Board of Equalization, 1902.*

NAME OF COUNTIES	Total Value as Equalized by the State Board	1—HORSES					
		One Year Old		Two Years Old		Three Years Old and Over	
		Number	Value in Dollars	Number	Value in Dollars	Number	Value in Dollars
Barnes.....	\$ 861,943	650	7,800	731	\$ 15,735	8,985	\$ 285,956
Benson.....	777,064	510	6,120	499	9,580	7,527	222,769
Billings.....	457,390	978	7,824	935	11,968	3,225	67,060
Bottineau.....	701,932	463	5,185	453	6,572	8,629	238,160
Burleigh.....	660,798	382	3,667	547	8,265	3,014	72,536
Cass.....	2,373,579	1,130	14,464	1,081	22,484	14,851	475,232
Cavalier.....	792,529	752	9,024	836	16,071	9,310	275,576
Dickey.....	533,250	678	7,593	572	10,067	3,700	101,120
Eddy.....	292,528	206	2,472	242	4,646	2,684	79,446
Emmons.....	459,716	1,140	10,934	1,317	19,755	3,428	82,292
Foster.....	356,783	236	2,832	270	5,184	2,934	86,846
Grand Forks.....	1,813,010	824	9,228	835	17,363	11,384	364,288
Griggs.....	563,938	415	4,980	460	8,832	5,449	161,290
Kidder.....	245,173	312	2,985	388	5,820	1,679	40,206
LaMoure.....	502,450	511	5,723	518	9,216	4,391	121,191
Logan.....	201,193	263	2,524	263	3,945	1,411	33,864
McHenry.....	727,583	466	4,473	397	5,955	7,850	188,400
McIntosh.....	410,272	625	6,000	541	8,115	3,488	83,712
McLean.....	507,802	675	6,480	634	9,510	5,627	135,048
Mercer.....	306,172	537	5,155	524	7,860	2,178	52,272
Morton.....	890,536	1,103	10,588	1,292	19,380	4,897	112,488
Nelson.....	754,758	549	6,588	650	12,480	6,297	186,391
Oliver.....	133,344	160	1,526	134	2,010	1,069	25,656
Pembina.....	1,076,875	808	10,382	1,249	25,979	9,189	284,048
Pierce.....	429,061	356	3,987	293	5,156	6,245	172,362
							\$
							20
							25
							56
							15
							13
							43
							25
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Ramsey .....	838,124	524	6,288	560	10,752	8,260	244,496	29	3,480
Ransom .....	488,804	421	4,715	372	6,547	4,255	117,438	13	1,560
Richland .....	1,320,322	1,015	12,992	1,036	21,548	11,105	355,380	36	4,320
Rolette .....	443,957	410	4,592	383	6,740	4,573	126,214	7	840
Sargent .....	554,416	593	6,529	618	10,936	4,471	123,399	22	2,640
Stark .....	444,325	526	4,208	499	6,587	2,841	59,092	17	2,040
Steele .....	568,676	411	5,260	402	8,361	6,084	194,688	15	1,800
Stutsman .....	698,030	454	5,084	361	6,353	5,238	130,568	9	1,080
Towner .....	608,610	469	5,628	411	7,891	6,617	195,863	19	2,280
Trall .....	1,072,363	558	6,620	503	10,462	8,865	283,680	13	1,560
Walsh .....	1,292,636	717	9,177	631	13,124	10,723	343,136	24	2,880
Ward .....	989,268	915	8,774	1,337	20,055	9,484	227,616	18	2,160
Wells .....	697,323	514	5,756	483	8,100	7,027	193,942	8	960
Williams .....	350,933	314	3,010	417	6,255	1,856	44,544	20	2,400
Total Value and Averages .....	\$27,207,446	22,560	\$ .....	23,674	\$ .....	230,630	\$ .....	745	\$ .....
Equalized Value.	\$27,207,446	.....	\$ 247,177	.....	\$ 415,604	.....	\$ 6,578,185	.....	\$ 89,601
UNORGANIZED Dunn, McKenzie, All- red, Wallace, Het- tinger, Bowman and Wallace .....	\$ 754,643	987	\$ 6,909	898	\$ 8,980	3,318	\$ 82,950	19	\$ 2,250



Ramsey.....	2,684	21,472	2,006	26,078	4,691	60,963	30	494
Ransom.....	2,792	22,336	2,212	28,756	5,215	67,795	2	40
Richland.....	5,374	42,992	3,988	51,844	9,456	122,928	4	80
Rollette.....	1,730	13,840	1,185	15,405	2,996	38,948	24	497
Sargent.....	5,105	40,840	4,496	58,448	7,067	91,871	.....	.....
Stark.....	3,955	30,040	3,720	48,360	5,507	71,591	.....	.....
Steele.....	2,369	18,952	1,405	18,265	3,399	44,187	7	85
Stutsman.....	3,997	31,976	3,593	46,709	5,518	71,734	6	150
Towner.....	1,521	12,168	860	11,180	2,870	37,310	43	1,075
Trail.....	2,474	19,792	1,526	19,838	4,904	63,752	.....	.....
Walsh.....	3,729	29,832	2,262	29,406	7,125	92,625	13	242
Ward.....	6,838	54,704	6,622	86,086	8,709	113,217	189	4,307
Wells.....	1,516	12,128	1,732	22,516	4,316	56,108	22	461
Williams.....	2,636	21,088	2,754	35,902	2,553	33,189	.....	.....
Total Value and Averages.....	142,450	\$ ..... \$	118,477	\$ ..... \$	205,309	\$ ..... \$	786	\$ ..... \$
Equalized Value.....	.....	\$ 1,137,000	.....	\$ 1,541,294	.....	\$ 2,669,017	.....	\$ 18,517
UNORGANIZED Dunn, McKenzie, Allred, Wallace, Hettinger, Bowman and Williams	8,259	\$ 82,590	9,138	\$ 127,920	9,087	\$ 145,382	.....	\$ ..... \$

*Abstract of Assessment of Personal Property in North Dakota, as Equalized by the State Board of Equalization, 1902—Continued.*

NAME OF COUNTIES	2—CATTLE—Continued		3—MULES AND ASSES					
	All Other Cattle Three Years Old and Over		One Year Old		Two Years Old		Three Years Old and Over	
	Number	Value in Dollars	Number	Value in Dollars	Number	Value in Dollars	Number	Value in Dollars
Barnes.....	93	1,674	8	76	3	49	45	909
Benson.....	109	1,800	10	196	6	120	106	3,254
Billings.....	3,041	54,738					8	102
Bottineau.....	100	1,800	3	42	2	32	187	5,946
Burleigh.....	1,024	18,432	5	80			10	240
Cass.....	202	3,636	49	784	26	520	403	12,100
Cavalier.....	218	3,924			6	72	99	2,376
Dickey.....	238	4,284	2	19			30	792
Eddy.....	103	1,834	12	234	10	230	51	1,067
Emmons.....	1,014	18,252	2	24	8	105	9	170
Foster.....	94	1,692	7	84	14	280	122	3,904
Grand Forks.....	179	3,222	14	112	10	120	223	6,422
Griggs.....	148	2,628	13	182	19	380	80	2,384
Kidder.....	552	9,936			6	240	13	416
LaMoure.....	163	2,934	12	147	6	105	66	1,887
Logan.....	230	4,140	3	28	2	32		
McHenry.....	327	5,886	12	174	7	114	177	4,749
McIntosh.....	27	486					14	442
McLean.....	799	14,382	10	120	13	280	41	1,127
Mercer.....	579	10,422					1	11
Morton.....	1,947	35,046	2	16			2	40
Nelson.....	121	2,248	19	304	8	160	195	5,752
Oliver.....	221	3,978	1	15				
Pembina.....	91	1,638					22	722
Pierce.....	163	2,934			3	52	78	1,232

Ramsey.....	149	2,682	7	149	18	450	200	5,374
Ransom.....	147	2,646	2	16	13	156	37	888
Richland.....	186	3,348	12	192	20	480	251	8,032
Rolette.....	90	1,620	2	24	5	70	98	2,598
Sargent.....	178	3,204	5	60	2	32	35	973
Stark.....	437	7,866	.....	.....	.....	.....	5	100
Steele.....	156	2,802	10	120	22	352	120	3,336
Stutsman.....	471	8,478	10	120	3	60	55	1,606
Towner.....	74	1,332	10	160	8	160	336	10,120
Traill.....	93	1,674	52	466	61	585	551	13,637
Walsh.....	250	4,500	.....	.....	.....	.....	40	703
Ward.....	464	8,352	17	357	46	920	223	7,805
Wells.....	419	7,542	1	8	9	180	99	2,613
Williams.....	3,483	62,694	2	24	1	16	3	94
Total Value and Averages.....	18,369	\$ .....	314	\$ .....	358	\$ .....	4,035	\$ .....
Equalized Value.....	.....	\$ 330,686	.....	\$ 4,333	.....	\$ 6,342	.....	\$ 113,923
UNORGANIZED Dunn, McKenzie, Allred, Wallace, Hettinger, Bowman and Williams	4,316	\$ 107,900	.....	\$ .....	.....	\$ .....	3	\$ 75

*Abstract of Assessment of Personal Property in North Dakota, as Equalized by the State Board of Equalization, 1902—Continued.*

NAME OF COUNTIES	4—SHEEP		5—HOGS		6		
	Number	Value in Dollars	Number	Value in Dollars	A Sleighs and Sleds	B Bicycles	C Wagons, Carriages and All Other Wheeled Vehicles
Barnes.....	2,740	\$ 3,836	2,245	\$ 6,735	\$ 1,520	267	\$ 27,792
Benson.....	851	1,191	1,766	5,298	2,324	2,560	27,102
Billings.....	70,585	98,819	2	6	5	30	5,400
Bottineau.....	389	547	1,869	5,607	4,500	285	28,880
Burleigh.....	12,196	17,074	572	1,716	1,667	381	16,288
Cass.....	8,616	12,062	5,654	16,962	4,747	5,836	87,083
Cavalier.....	1,450	2,030	2,743	8,229	4,341	309	28,759
Dickey.....	21,189	29,664	1,089	5,097	564	595	11,120
Eddy.....	552	773	421	1,263	538	61	9,405
Emmons.....	17,837	24,971	1,316	3,948	599	38	12,306
Foster.....	1,847	2,623	663	1,989	290	175	9,695
Grand Forks.....	1,619	2,266	3,568	10,704	3,266	3,342	44,616
Griggs.....	4,269	5,976	1,200	3,600	2,744	1,807	27,291
Kidder.....	14,811	20,735	126	378	703	114	6,873
LaMoure.....	8,129	11,370	920	2,780	528	445	14,978
Logan.....	17,227	24,117	596	1,788	129	23	8,454
McHenry.....	3,418	4,785	1,024	3,082	1,564	230	23,988
McIntosh.....	6,602	9,242	2,077	6,231	168	85	14,020
McLean.....	5,873	8,222	1,006	3,018	827	111	20,188
Mercer.....	17,914	25,079	666	1,968	220	.....	5,862
Morton.....	35,289	49,404	1,424	4,272	325	470	16,785
Nelson.....	2,499	3,498	1,563	4,689	2,829	1,133	28,179
Oliver.....	5,996	8,394	412	1,236	269	5	3,778
Pembina.....	3,690	5,166	2,965	8,895	3,897	1,639	36,037
Pierce.....	176	246	1,518	4,554	919	232	18,997

Ramsey.....	2,057	2,879	1,697	5,091	2,582	214	29,470
Ransom.....	2,718	3,805	1,387	4,161	525	214	12,784
Richland.....	6,460	9,044	3,273	9,819	3,003	714	57,829
Rolette.....	1,024	1,433	1,228	3,678	4,311	1,009	19,655
Sargent.....	5,538	7,753	2,667	8,001	668	389	13,347
Stark.....	15,587	21,821	523	1,569	103	210	13,404
Steele.....	1,228	1,719	1,566	4,698	990	373	24,236
Stutsman.....	16,162	22,626	975	2,925	1,172	995	25,226
Towner.....	174	264	1,601	4,803	2,997	705	26,206
Trail.....	2,440	3,416	3,270	9,810	2,015	865	25,943
Walsh.....	1,440	2,016	3,440	10,320	3,986	612	34,396
Ward.....	5,516	7,723	837	2,511	1,414	390	38,079
Wells.....	2,052	2,872	1,336	4,008	1,272	129	26,975
Williams.....	7,913	11,078	521	2,163	870	165	7,642
Total Value and Averages.....	336,073	\$ .....	62,334	\$ .....	\$ .....	\$ .....	\$ .....
Equalized Value.....	.....	\$ 470,538	.....	\$ 187,612	\$ 65,441	\$ 26,957	\$ 885,108
UNORGANIZED McKenzie, Alfred, Wallace, Het- ter, Bowman and Williams.....	90,514	\$ 135,771	193	\$ 579	\$ 140	\$ .....	\$ 8,838

*Abstract of Assessment of Personal Property in North Dakota, as Equalized by the State Board of Equalization, 1902—Continued.*

NAME OF COUNTIES	4—SHEEP		5—HOGS		6		
	Number	Value in Dollars	Number	Value in Dollars	A Sleighs and Sleds	B Bicycles	C Wagons, Carriages and All Other Wheeled Vehicles
Barnes.....	2,740	\$ 3,836	2,245	\$ 6,735	\$ 1,520	267	\$ 27,792
Benson.....	851	1,191	1,766	5,298	2,324	2,560	27,102
Billings.....	70,585	98,819	2	6	5	30	5,400
Bottineau.....	389	547	1,869	5,607	4,500	285	26,890
Burleigh.....	12,196	17,074	572	1,716	1,667	381	16,288
Cass.....	8,616	12,062	5,654	16,962	4,747	5,836	87,083
Cavalier.....	1,450	2,030	2,743	8,229	4,341	309	28,759
Dickey.....	21,189	29,664	1,689	5,097	564	595	11,120
Eddy.....	552	773	421	1,263	538	51	9,405
Emmons.....	17,837	24,971	1,316	3,948	599	38	12,306
Foster.....	1,847	2,623	663	1,989	290	175	9,695
Grand Forks.....	1,619	2,266	3,568	10,704	3,266	3,342	44,616
Griggs.....	4,269	5,976	1,200	3,600	2,744	1,607	27,291
Kidder.....	14,811	20,735	126	378	703	114	6,873
LaMoure.....	8,129	11,370	920	2,760	528	445	14,978
Logan.....	17,227	24,117	596	1,788	129	23	6,454
McHenry.....	3,418	4,785	1,024	3,082	1,564	230	23,998
McIntosh.....	6,602	9,242	2,077	6,231	168	85	14,020
McLean.....	5,873	8,222	1,006	3,018	827	111	20,188
Mercer.....	17,914	25,079	666	1,998	220	.....	5,862
Morton.....	35,289	49,404	1,424	4,272	325	470	16,785
Nelson.....	2,499	3,498	1,563	4,689	2,829	1,133	28,179
Oliver.....	5,996	8,394	412	1,236	269	5	3,778
Pembina.....	3,690	5,166	2,965	8,895	3,897	1,639	36,037
Pierce.....	176	246	1,518	4,554	919	252	18,997

Ramsey.....	2,057	2,579	1,697	5,091	2,582	214	29,470
Ransom.....	2,718	3,905	1,387	4,161	525	214	12,794
Richland.....	6,460	9,044	3,273	9,819	3,003	714	57,829
Rollette.....	1,024	1,433	1,228	3,678	4,311	1,009	19,655
Sargent.....	5,538	7,753	2,667	8,001	668	399	13,347
Stark.....	15,587	21,821	523	1,569	103	210	13,404
Steele.....	1,228	1,719	1,566	4,668	980	373	24,236
Stutsman.....	16,162	22,626	975	2,925	1,172	995	25,226
Towner.....	174	284	1,601	4,803	2,997	705	26,206
Trall.....	2,440	3,416	3,270	9,810	2,015	865	25,943
Walsh.....	1,440	2,016	3,440	10,320	3,986	612	34,396
Ward.....	5,516	7,722	837	2,511	1,414	390	38,079
Wells.....	2,052	2,872	1,336	4,008	1,272	129	26,975
Williams.....	7,913	11,078	521	2,163	870	165	7,642
Total Value and Averages.....	338,073	\$ .....	62,334	\$ .....	\$ .....	\$ .....	\$ .....
Equalized Value.....	.....	\$ 470,538	.....	\$ 187,612	\$ 65,441	\$ 26,957	\$ 885,108
UNORGANIZED Dunn, McKenzie, Allred, Wallace, Het- tinger, Bowman and Williams.....	90,514	\$ 135,771	193	\$ 579	\$ 140	\$ .....	\$ 8,338

*Abstract of Assessment of Personal Property in North Dakota, as Equalized by the State Board of Equalization, 1902—Continued.*

NAME OF COUNTIES	7		8		9		10		11—THRESHING MACHINES	
	Melodeons, Organs and Other Musical Instruments	\$	Piano Fortes	\$	Household Furniture	\$	Agricultural Tools, Implements and Machinery	\$	A Separators and Horse Powers	B Engines, and Boilers
Barnes.....	2,284	\$	8,246	\$	26,952	\$	58,676	\$	13,921	\$ 22,677
Benson.....	1,605		2,360		13,404		41,981		11,951	28,601
Billings.....	465		375		3,166		4,365		.....	.....
Bottineau.....	2,160		3,710		18,372		37,880		13,781	25,406
Burleigh.....	1,375		7,940		43,641		14,663		1,580	1,095
Cass.....	7,584		48,948		196,901		142,604		31,203	58,862
Cavalier.....	2,190		5,133		11,928		45,193		11,952	19,245
Dickey.....	2,014		3,388		11,412		15,704		3,906	2,535
Eddy.....	245		1,723		6,028		22,286		7,474	12,723
Emmons.....	590		480		5,264		17,833		1,330	400
Foster.....	1,230		3,305		6,622		19,428		5,867	13,088
Grand Forks.....	5,017		42,952		133,292		84,628		23,538	37,780
Griggs.....	1,749		3,310		18,127		43,096		12,459	22,573
Kidder.....	727		451		7,163		7,816		837	574
LaMoure.....	1,621		2,560		11,230		22,008		5,606	7,087
Logan.....	159		.....		1,555		8,989		2,755	.....
McHenry.....	861		1,914		14,949		36,423		17,007	20,730
McIntosh.....	816		155		10,747		28,031		6,306	1,700
McLean.....	573		816		6,137		22,910		5,066	3,435
Mercer.....	233		10		685		8,033		1,538	.....
Morton.....	1,290		7,360		19,736		18,674		2,506	637
Nelson.....	2,286		4,981		33,537		47,944		15,874	24,635
Oliver.....	75		72		2,113		4,831		546	.....
Pembina.....	7,051		16,695		40,863		70,626		15,625	31,060
Pierce.....	566		1,534		8,518		40,500		7,822	10,897

Ramsey.....	1,907	8,297	29,031	49,543	17,889	28,404
Ransom.....	1,208	6,472	17,905	20,831	3,738	7,898
Richland.....	5,359	12,300	48,327	70,794	16,050	25,972
Rolette.....	1,275	2,450	11,153	38,320	7,290	14,872
Sargent.....	1,144	3,481	8,611	20,869	4,586	10,667
Stark.....	370	4,795	21,709	16,262	3,345	2,685
Steele.....	2,280	3,721	15,693	42,780	11,127	20,013
Stutsman.....	1,235	9,223	32,594	44,459	13,888	21,290
Towner.....	1,410	3,710	21,339	54,831	16,703	27,010
Trail.....	2,955	10,368	28,484	64,877	18,001	26,977
Walsh.....	3,452	13,404	49,691	74,959	23,562	28,901
Ward.....	2,485	4,955	36,068	43,087	4,070	5,992
Wells.....	1,333	2,950	19,987	64,500	10,197	16,043
Williams.....	650	2,150	11,912	4,942	210	225
Total Value and Averages .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
Equalized Value .....	\$ 71,809	\$ 256,692	\$ 1,005,046	\$ 1,474,756	\$ 371,106	\$ 582,679
UNORGANIZED						
Dunn, McKenzie, Allred, Wallace, Hettinger, Bowman and Williams. ....	\$ 40	\$ 100	\$ 6,087	\$ 11,517	\$ 1,705	\$ 400

## BOARD OF EQUALIZATION,

*Abstract of Assessment of Personal Property in North Dakota, as Equalized by the State Board of Equalization, 1902—Continued.*

NAME OF COUNTIES	12	13	14	15	16	17	18
	Gold and Silver Plate and Plated Ware	Diamonds, Watches and Jewelry	Franchises, Annuities, Royalties, Patent Rights	Steamboats and Vessels of Every Description	Goods and Merchandise	Manufacturer's Materials and Manufactured Articles	Manufacturer's Tools, Implements and Machinery, Including Engines and Boilers
Barnes.....	\$ .....	\$ 15	\$ 25	\$ .....	\$ 101,484	\$ 4,095	\$ 2,230
Benson.....	25	502	.....	.....	124,475	875	3,530
Billings.....	50	155	.....	.....	3,300	.....	.....
Bottineau.....	.....	60	.....	.....	83,600	1,140	1,615
Burleigh.....	990	2,248	600	2,750	78,539	2,979	2,275
Cass.....	3,930	6,276	85	.....	530,026	4,583	53,835
Cavalier.....	.....	.....	.....	.....	82,094	1,340	2,957
Dickey.....	.....	385	.....	.....	58,005	490	5,245
Eddy.....	40	100	.....	.....	29,804	100	1,230
Emmons.....	.....	80	.....	.....	12,872	475	445
Foster.....	10	160	.....	120	40,095	450	485
Grand Forks.....	1,810	7,671	24	.....	422,473	9,748	14,265
Griggs.....	.....	.....	.....	.....	76,905	40	655
Kidder.....	15	139	.....	.....	11,536	15	930
LaMoure.....	18	80	.....	.....	70,197	25	2,147
Logan.....	.....	47	.....	.....	3,300	.....	10
McHenry.....	14	106	.....	.....	95,146	1,657	2,950
McIntosh.....	10	21	.....	.....	25,550	990	1,600
McLean.....	.....	.....	.....	3,000	28,149	2,537	2,671
Mercer.....	.....	.....	.....	.....	3,050	100	.....
Morton.....	790	1,380	.....	300	87,195	2,881	14,050
Nelson.....	80	1,086	10	.....	93,077	555	1,552
Oliver.....	.....	20	.....	.....	.....	.....	.....

Pembina .....	80	470	.....	182,340	1,260	4,930
Pierce .....	10	.....	.....	24,575	580	350
Ramsey .....	21	327	.....	121,552	2,065	6,250
Ransom .....	20	30	1,000	53,209	170	5,620
Richland .....	25	100	.....	189,725	3,105	11,110
Rolette .....	315	225	.....	47,044	1,115	1,888
Sargent .....	15	50	.....	45,241	635	4,930
Stark .....	.....	314	.....	57,722	500	7,365
Steele .....	83	511	.....	46,916	305	1,150
Stutsman .....	230	1,054	125	93,745	955	420
Towner .....	55	1,080	.....	72,934	760	2,810
Trail .....	55	375	100	137,450	1,650	3,485
Walsh .....	50	580	.....	176,153	11,870	12,485
Ward .....	70	815	32	115,062	3,675	1,593
Wells .....	30	152	.....	79,035	1,620	6,754
Williams .....	125	990	1,000	48,685	2,087	666
Total Value and Averages...	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....	\$ .....
Equalized Value.....	\$ 8,966	\$ 27,604	\$ 881	\$ 3,554,310	\$ 67,427	\$ 186,443
UNORGANIZED						
Dunn, McKenzie, Allred, Wallace, Hettinger, Bowman and Williams.....	\$ .....	\$ .....	\$ .....	\$ 1,600	\$ 1,200	\$ 40

*Abstract of Assessment of Personal Property in North Dakota, as Equalized by the State Board of Equalization, 1902—Continued.*

NAME OF COUNTIES	19	20	21	22	23	24
	Moneys, Other Than That of Banks, Bankers or Brokers	Credits, Other Than That of Banks, Bankers or Brokers	Bonds and Stock Other Than Bank Stocks	Shares of Bank Stock	Shares of Capital Stock, Foreign Companies and Associations	Stock and Furniture of Sample Rooms, Eat- ing Houses, Billiard and Similar Tables
Barnes.....	\$ 2,380	\$ 6,800	\$ 100	\$ 59,084	\$ .....	\$ 802
Benson.....	5,625	28,225	.....	41,083	.....	835
Billings.....	.....	500	.....	.....	.....	415
Bottineau.....	1,395	1,800	500	31,208	.....	1,680
Burleigh.....	2,085	43,047	450	67,702	.....	.....
Cass.....	37,865	21,900	250	83,895	.....	7,515
Cavalier.....	485	1,335	.....	43,848	685	50
Dickey.....	3,160	5,500	.....	20,319	.....	.....
Eddy.....	1,500	200	.....	18,499	.....	70
Emmons.....	200	3,400	.....	4,500	.....	112
Foster.....	2,100	13,400	3,300	27,261	.....	655
Grand Forks.....	83,762	44,507	3,334	120,842	5,100	979
Griggs.....	22,440	5,200	.....	16,890	.....	220
Kidder.....	214	3,783	.....	3,000	.....	.....
LaMoure.....	6,505	3,925	.....	25,305	.....	120
Logan.....	80	.....	.....	5,000	.....	.....
McHenry.....	150	.....	.....	13,830	.....	425
McIntosh.....	4,000	11,460	.....	16,125	2,275	.....
McLean.....	2,508	5,180	800	8,900	.....	498
Mercer.....	500	.....	.....	.....	350	.....
Morton.....	1,500	.....	.....	.....	.....	3,595
Nelson.....	6,157	33,059	50	46,401	.....	738
Oliver.....	500	.....	.....	35,713	.....	.....

